

## INTRODUCTION

The Governor's Office for Local Development (GOLD) is an institution designed to aid and support local government officials and communities perform their duties and improve the lives of their citizens. The Office of Financial Management and Administration helps local governments across the state prepare their budgets each year.

Proper financial planning is essential to county government operations. The Instructional Guide For County Budget Preparation and State Local Finance Officer Policy Manual is a reference tool for the development of the county budget. This manual provides the necessary information for you to manage available financial resources.

Included in this manual is information covering the following:

- Budget Preparation
- Policies and Recommendations
- General Information
- Forms
- Chart of Accounts
- Pertinent Statutes

This document, including all charts and forms, can be downloaded from the GOLD website at [www.gold.ky.gov](http://www.gold.ky.gov).

If you need any assistance for your community or would like to know more about the services the Governor's Office for Local Development offers, please visit our website at [www.gold.ky.gov](http://www.gold.ky.gov) or call 800-346-5606.

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**COUNTY BUDGET PREPARATION TIMETABLE**

	<b>Item</b>	<b>Time Frame</b>	<b>KRS Statute</b>
1.	Approve fee office budgets	By January 15	64.345; 68.210
2.	Prepare proposed jail fund budget	By April 1	441.215
3.	Submit proposed jail fund budget to the fiscal court	By April 1	441.215
4.	Submit entire proposed county budget to the fiscal court	By May 1	68.240
5.	Advertise LGEA & CRA proposed use hearings	Notice shall be published not less than seven nor more than 21 days prior to hearing date.	42.455; 174.100; 424.130
6.	Fiscal court meets to consider proposed budget ordinance	By June 1	68.240
7.	Hold LGEA & CRA proposed use hearings		42.455; 174.100
8.	First reading of proposed budget ordinance		67.077
9.	County Judge/Executive makes changes to the proposed budget as directed by the fiscal court		68.260
10.	Forward three (3) copies of the proposed budget to the SLFO	Not less than 20 days prior to the time for adoption	68.250
11.	Proposed budget approved as to form and classification and returned to county		68.250
12.	Advertise second reading and publish summary of proposed budget ordinance	Not less than seven nor more than 21 days prior to adoption	67.077; 68.260; 424.130
13.	Post copy of proposed budget near front door of county courthouse	At least seven days prior to adoption.	68.260
14.	Second reading and adoption of proposed budget ordinance	By July 1	67.077; 68.260

**Please note: These are statutory restrictions and compliance is mandatory. If you have any questions, please contact the Governor's Office for Local Development's Office of Financial Management and Administration Branch Representative assigned to your county. For a complete list of staff contacts, visit our website at [www.gold.ky.gov](http://www.gold.ky.gov).**

## USE OF LOCAL GOVERNMENT ECONOMIC ASSISTANCE (LGEA) FUND MONIES

KRS 42.455(2)(3)(4) specifically prohibits the expenditure of LGEA funds for the administration of government. **Coal impact counties must expend one hundred percent (100%) of funds in the transportation category. Thirty percent (30%) of all coal producing funds must be expended on the county coal haul road system. Expenditure of the remaining seventy percent (70%) of coal severance and one hundred percent (100%) of mineral producing funds must be directly related to the remaining priority categories:**

Public safety, including law enforcement, fire protection, ambulance service and other related services; environmental protection, including sewage disposal, sanitation, solid waste and other related programs; public transportation, including mass transit systems, street and roads; services for the poor, aged, and handicapped; industrial and economic development; and vocational education.

**Please note: To simplify the distinction between allowable and non allowable expenditures, you may use as a guide the following account codes as a guide. These are statutory restrictions and compliance is mandatory.**

Allowable Expenditure Category	
5015	Office of the Sheriff (expenses directly related to law enforcement only; no subsidy of tax collection and office administration is permitted)
5020	Office of the Coroner
5075	Economic Development
51--	Protection to Persons and Property
52--	General Health and Sanitation
53--	Social Services
54--	Recreation and Culture
60--	Transportation Facilities and Services
61--	Roads
62--	Airports
63--	Bus Services
64--	Other Transportation
65-	Road Facilities
70--	Debt Service (an allowed expenditure if directly related to permissible categories listed above)
80--	Capital Projects (an allowed expenditure if directly related to permissible categories listed above)
9400	Fringe Benefits - employer's share (allowable provided permissible categories listed above)

Non-Allowable Expenditure Category	
5001	Office of the County Judge/Executive
5005	Office of the County Attorney
5010	Office of the County Clerk
5025	Fiscal Court
5030	Office of the Property Valuation Administrator
5040	Office of the Board of Assessment Appeals
5046	Office of the County Treasurer
5050	Office of Purchasing and Personnel
5055	Alcoholic Beverage Control Administrator
5057	Office of the County Auditor
5060	Data Processing
5063	County Law Library
5064	Office of the Circuit County Clerk
5065	Trial Commissioner
5070	Elections
5080	Planning and Zoning
5085	Other County Properties
5086	Courthouse Annex
5087	District Court Building
5090	Office of the County Surveyor
9100	General Services

**PUBLIC NOTICE****BUDGET HEARING REGARDING PROPOSE USE OF COUNTY ROAD AID AND  
LOCAL GOVERNMENT ECONOMIC ASSISTANCE (LGEA) FUNDS.**

A public hearing will be held by \_\_\_\_\_ County at the courthouse on \_\_\_\_\_ at \_\_\_\_\_ for the purpose of obtaining citizens comments regarding the possible uses of the County Road Aid (CRA) and Local Government Economic Assistance (LGEA) Funds.

All interested persons in \_\_\_\_\_ County are invited to the hearing to submit verbal or written comments on possible uses of the CRA and LGEA Funds. Any person(s) who cannot submit written comments or attend the public hearing but wish to submit comments, should call the Office of the county judge/executive at \_\_\_\_\_ by \_\_\_\_\_ so the arrangements can be made to secure their comments.

**Please note: All notices should reviewed by your county attorney.**

**PUBLIC NOTICE**

The second reading and adoption of the \_\_\_\_\_ County proposed budget ordinance for fiscal year \_\_\_\_\_ is scheduled to be held at the courthouse on \_\_\_\_\_ at \_\_\_\_\_ a.m./p.m.

**BUDGET SUMMARY**

AN ORDINANCE Relating to the Annual Budget and Appropriations.

BE IT ORDAINED BY THE FISCAL COURT OF \_\_\_\_\_ COUNTY, KENTUCKY:

WHEREAS, the proposed budget was tentatively approved by the fiscal court on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ and approved as to form and classification by the State Local Finance Officer on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

SECTION ONE. The following budget is adopted for the Fiscal Year \_\_\_\_\_ and the amounts stated are appropriated for the purposes indicated.

(01) General Fund

General Government	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(02) Road Fund

Transportation Facilities	\$ _____
Roads	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(03) Jail Fund

Protection to Persons and Property	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

## (04) LGEA Fund

Economic Development	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Roads	\$ _____
Administration (allowable categories only)	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

## ( ) \_\_\_\_\_ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

## ( ) \_\_\_\_\_ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

SECTION TWO. This ordinance shall be published in \_\_\_\_\_ newspaper by title and summary within thirty (30) days following adoption.

SECTION THREE. This ordinance becomes effective upon passage and publication.

### NOTICE OF AVAILABILITY

All interested persons and organizations in \_\_\_\_\_ County are hereby notified that a copy of the county's proposed budget in full is available for public inspection at the Office of the County Judge/Executive during normal business hours.



**NOTICE OF ADOPTION OF BUDGET ORDINANCE****BUDGET SUMMARY**

AN ORDINANCE Relating to the Annual Budget and Appropriations.

BE IT ORDAINED BY THE FISCAL COURT OF \_\_\_\_\_ COUNTY,  
KENTUCKY:

SECTION ONE. The following budget is adopted for the fiscal year \_\_\_\_\_ and  
the amounts stated are appropriated for the purposes indicated.

(01) General Fund

General Government	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(02) Road Fund

Transportation Facilities	\$ _____
Roads	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

(03) Jail Fund

Protection to Persons and Property	\$ _____
Debt Service	\$ _____
Administration	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

## 04) LGEA Fund

Economic Development	\$ _____
Protection to Persons and Property	\$ _____
General Health and Sanitation	\$ _____
Social Services	\$ _____
Recreation and Culture	\$ _____
Roads	\$ _____
Administration (Allowable categories only)	\$ _____
(Other - define) _____	\$ _____
(Other - define) _____	\$ _____
Total	\$ _____

## ( ) \_\_\_\_\_ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

## ( ) \_\_\_\_\_ Fund

(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
(Define) _____	\$ _____
Total	\$ _____

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
County Judge/Executive

**NOTICE OF AVAILABILITY**

All interested persons and organizations in \_\_\_\_\_ County are hereby notified that a copy of the county's adopted budget in full is available for public inspection at the Office of the County Judge/Executive during normal business hours.

**STATUTORY REVENUE SOURCES**

Accounting Code	Revenue	KRS Statute	Source	Time Frame
4101	Real Property Taxes	134.020	County Sheriff	Monthly
4102	Personal Property Taxes	134.020	County Sheriff	Monthly
4103	Motor Vehicle	134.800	County Clerk	Monthly
4104	Delinquent Real Property Tax	134.500	County Clerk	Monthly
4105	Delinquent Personal Property Tax	134.500	County Clerk	Monthly
4106	Boats (Motor Vehicle)	134.830	County Clerk	Monthly
4107	Unminded Minerals Tax	132.820	County Sheriff	Monthly
4114	Health District Tax	212.040	County Sheriff	Monthly
4115	Library Tax (not a district) (1)	173.310	County Sheriff	Monthly
4116	Transit Authority	96A.320	Fiscal Court Designee	Per Ordinance
4118	Soil Conservation Tax	262.200	County Sheriff	Monthly
4119	Timberland Tax	149.590	County Sheriff	Monthly
4121	Tax Sale Advertising Cost	134.440	County Sheriff	When Paid
4130	Bank Franchise Deposit Tax (2)	136.575	County Sheriff	Annually
4132	Distilled Spirits	132.150	County Sheriff	Monthly
4133	Agricultural Products	132.020	County Sheriff	Monthly
4134	Occupational License Tax/Fee	68.197	Fiscal Court Designee	Per Ordinance
4135	Deed Transfer Tax	142.050	County Clerk	Quarterly
4137	Insurance License Tax/ Fee	91A.080	Insurance Agency	Quarterly
4138	Transient Room Tax	91A.390	Hotel/Motel	Per Ordinance
4139	Net Profits Tax/Fee	68.197	Fiscal Court Designee	Per Ordinance
4140	911 Telephone Tax/Fee	65.760	Local Phone Company	Per Ordinance
4203	TVA Payments in Lieu of Taxes	96.895	TVA Federal Government	Annually
4204	Federal Flood Control Payments	104.190	SLFO	Annually
4205	National Forestry Payments	149.130	SLFO	Annually

**STATUTORY REVENUE SOURCES**

4302	Excess Fees	64.152	County Clerk	Annually
4304	Excess Fees	134.310	County Sheriff	Annually
4401	Business License Fees	137.115	Local Business	Annually
4402	Alcoholic Beverage License Fees	243.060	Local Business	Annually
4515	Energy Road Recovery Payment	177.9771	Transportation Cabinet	Annually
4516	Truck License Distribution	47.020	Transportation Cabinet	Annually
4517	Driver's License Refund	186.535	Transportation Cabinet	Annually
4518	County Road Aid	177.320	GOLD	Monthly
4519	Municipal Road Aid	177.365	GOLD	Monthly
4520	Election Expense Refund	117.345	Finance and Administration Cabinet	Semi-Annually
4521	Board of Assessment Appeals	133.030	Finance and Administration Cabinet	Annually
4522	Legal Process Refund	47.110	Department of Revenue	Annually
4523	Dog License Refund	258.195	Department of Agriculture	Annually
4524	Base Court Revenue	24A.190	Finance and Administration Cabinet	Quarterly
4525	Public Defender Allotment	31.050	Finance and Administration Cabinet	Quarterly
4526	Strip Mine Permit Refund	350.139	Department for Natural Resources	Annually
4527	LGEA Payments/Coal Prod.	42.470	GOLD	Quarterly
4528	LGEA Payments/Coal Impact	42.470	GOLD	Quarterly
4529	LGEA Payments/Mineral	42.470	GOLD	Quarterly
4530	Refund/Sheriff's Bond	26.155	Finance and Administration Cabinet	Annually
4532	AOC Courthouse Rental	26A.115	Administrative Office of the Courts	Quarterly
4533	Jail Operations Payment	441.007	Department of Corrections	Monthly
4534	Jail Medical Payments	441.045	Department of Corrections	Annually

**STATUTORY REVENUE SOURCES**

4535	Court Costs/Jail Operations	45.320 <b>Repealed</b>	Finance and Administration Cabinet	Monthly
4537	Housing State Prisoners	431.215	Department of Corrections	Monthly
4538	DUI Service Fees	189A.050	Finance and Administration Cabinet	Quarterly
4539	Sheriff's KLEFFP	15.460	Justice Cabinet	Annually
4541	DES Reimbursement	39.480	Military Affairs	Quarterly
4560	Juvenile Housing Per Diem	635.060	Juvenile Justice	Monthly
4561	Fiscal Court Filing Fees	HB 577	Finance and Administration Cabinet	
4562	Wireless Telecommunication 911 Surcharge	65.762	CMRS Board	
4618	Work Release	534.045	Jailer	Monthly
4621	General Prison Population	HB 455	Jailer	
4633	Jailer Bond Acceptance Fee	431.5305	Jailer	Monthly
4634	Reimbursement by Prisons	441.2650	Jailer	
4770	Off Track Betting	230.380	OTB Facility	Commission

(1) Only applicable if tax enacted pursuant to KRS 173.310.

(2) Fiscal Court may designate someone other than the sheriff to collect tax, however, sheriff must be paid commission.

## BUDGET REVIEW

### MANDATED APPROPRIATIONS

State statutes require certain appropriations to be incorporated within each county budget. These mandatory appropriations are listed below to assist you as you prepare your fiscal year budget. These particular items must appear in the budget where applicable prior to final approval from the State Local Finance Officer.

1. Elected officials' salaries.

	Budget Line Item	Source
1.	Elected Officials' Salaries	
	County Judge/Executive	KRS 64.5275
	Jailer (if county operates a full service jail)	KRS 64.5275
	Jailer (if county does not operate a full service jail)	KRS 441.245
	Sheriff (if county fee pools or pays salary through county budget)	KRS 64.5275
	Clerk (if county fee pools or pays salary through county budget)	KRS 64.5275
	County Attorney (if fiscal court has set a salary)	KRS 64.530
	Justices of the Peace/Commissioners	KRS 64.530
	Coroner	KRS 64.185
	Constable	KRS 64.530
2.	Salaries for statutory appointments including the road supervisor, the county treasurer and the dog warden	
3.	Personal bonds for elected/appointed officials	See page 85-86
4.	Unemployment insurance for county employees	KRS. 341.050
5.	Workers' compensation for county employees	KRS 342.630 and KRS 342.640
6.	Social Security match for county employees of 7.65%	KRS 61.460
7.	Retirement match for county employees (Rate to be provided by CERS)	KRS 78.530

8.	Training Fringe Benefit	KRS 64.5275
9.	Payment to county clerk as fiscal court clerk	KLS 67.120
10.	Payment to county clerk for making tax bills.	KRS 133.240
11.	Office expenses incurred by the county attorney in the performance of duties as legal adviser to the county shall be paid by the fiscal court.	KRS 15.750 (4)
12.	PVA statutory contribution	KRS 132.590
13.	Between \$600 and \$1,200 annually to the circuit clerk for the county law library.	KRS 172.110 (1)
14.	Election expenses	KRS 117.035 and KRS 117.045
15.	30% of LGEA coal producing impact receipts for roads and public transportation	KRS 42.455 (2)
16.	100% of LGEA coal impact receipts for roads and public transportation.	KRS 42.470 (1) (c)
17.	50 % of forestry receipts distributed through the road fund to the school board using account code 02-9500-902	KRS 149.130 (3)
18.	Reasonable compensation to the county clerk (negotiable) for the monthly report of real estate conveyances to the PVA.	KRS 132.480
19.	12.5 cents per capita for the public defender (based upon 1990 U.S. Census)	KRS 31.185 (2)
20.	Cost of interdisciplinary evaluation report (lunacy inquest warrant) in the event of court ordered evaluation.	KRS 387.540
21.	Facilities to hold children	KRS 67.0831
22.	Audit costs	KRS 64.810

Additional budget items that will be reviewed prior to final approval by the State Local Finance Officer include:

23.	Proposed jail budget incorporated into overall county budget (KRS 441.215)
24.	Properly budgeted debt service.
25.	<p>Documentation of any appropriation of road fund dollars for administrative costs using one of two methods:</p> <ol style="list-style-type: none"> <li>1. Percentage of road fund to the total operating budget applied to allowable line item categories. Requires preparation and submission of road cost allocation worksheet.</li> <li>2. Utilization of time sheets by affected personnel and proportionate material and supply costs.</li> </ol> <p>The total of road fund dollars appropriated must not exceed budgeted truck license distribution receipts.</p>
26.	<p>Receipt estimates for:</p> <ul style="list-style-type: none"> <li>• Property tax receipts</li> <li>• Truck license distribution</li> <li>• County Road Aid</li> <li>• LGEA (mineral, coal impact and coal production)</li> <li>• Jail (state bed allotment, medical, DUI)</li> <li>• Strip mine permit fees</li> <li>• Excess fees</li> </ul>
27.	Completion and submission of adopted property tax rates form to State Local Finance Officer.
28.	Separate fund known as the county forest fire protection fund must be maintained pursuant to KRS 149.590 for counties that participate in this program.
29.	All categories of tax revenue to be estimated and reported separately.
30.	Utilization of minor object codes 499 and 599 for miscellaneous is limited to \$1,000 per function code.
31.	Payments to fee offices per approved fee office budgets.



## EXPENDITURE ACCOUNT CODES

In compliance with the Uniform System of Accounts, the following appropriation accounts are to be categorized as follows:

Accounting Code	
9400	Fringe Benefits
9100	Audit Codes (Exception: May allocate fee office audit expense to 5010 and 5015)
9100	Insurance
9100-503	Bank Charges
5102	Juvenile Costs
5175-903	Public Advocacy Program Support
100-189	Salary Codes 100-189 are restricted to county employees and officials. Reimbursements and contracted services are to be coded accurately.
7401	Bond anticipation note repayment

The proposed budget submitted to the State Local Finance Officer must include:

1. Summary analysis of appropriations
2. Estimated receipts by source
3. Appropriation amounts by line item account code
4. Signature page signed and dated by the county judge/executive

In addition, the following documentation must also be submitted to the State Local Finance Officer upon submission of proposed budget:

1. Liabilities section
2. County tax rates for all countywide taxing districts
3. Road Cost Allocation Worksheet (if applicable)
4. Standing Order(s) (if any)

**Please note: Failure to have required documents on file will result in delay of proposed budget approval.**

**BUDGET OF \_\_\_\_\_ COUNTY**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_**  
**SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
<b>General Fund</b>		
5000	General Government	
5100	Protection to Persons and Property	
5200	General Health and Sanitation	
5300	Social Services	
5400	Recreation and Culture	
7000	Debt Service	
8000	Capital Projects	
9000	Administration	
	Other (Define)	
	Other (Define)	
	Other (Define)	
	Other (Define)	
	<b>Total General Fund</b>	
<b>Road Fund</b>		
6000	Transportation Facility and Services	
6100	Roads	
6400	Other Transportation Facilities and Services	
7000	Debt Service	
8000	Capital Projects	
9000	Administration	
	Other (Define)	
	Other (Define)	
	<b>Total Road Fund</b>	
<b>Jail Fund</b>		
5100	Protection to Persons and Property	
7000	Debt Service	
8000	Capital Projects	
9000	Administration	
	Other (Define)	
	<b>Total Jail Fund</b>	

[illegible]

**BUDGET OF \_\_\_\_\_ COUNTY**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_**  
**SUMMARY ANALYSIS OF APPROPRIATIONS**

Category	Purpose	Budget Appropriation
	Other Fund(s)	
Total Budgeted Appropriations		
	Total General Fund	
	Total Road Fund	
	Total Jail Fund	
	Total LGEA Fund	
	Total _____ Fund	
	Total _____ Fund	
	Total _____ Fund	
	Total _____ Fund	
	Grand Total All Funds	

**BUDGET OF \_\_\_\_\_ COUNTY**

	<b>Source</b>	<b>Code</b>	<b>01 General Fund</b>	<b>02 Road Fund</b>	<b>03 Jail Fund</b>	<b>04 LGEA Fund</b>	<b>Total</b>
1.	Real Property	4101					
2.	Personal Property	4102					
3.	Motor Vehicle	4103					
4.	Delinquent Property	4104					
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							
24.							
25.							
26.							
27.							

**BUDGET OF \_\_\_\_\_ COUNTY**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_**

	Source	Code	01 General Fund	02 Road Fund	03 Jail Fund	04 LGEA Fund	Total
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							
39.							
40.							
41.							
42.							
43.							
44.							
45.							
46.							
47.	<b>Total Revenues</b>						
48.	<b>Prior Year Carryover</b>	<b>4901</b>					
49.		<b>49__</b>					
50.	<b>Transfers Out</b>	<b>4909</b>					
51.	<b>Transfers In</b>	<b>4910</b>					
52.	<b>Borrowed Money</b>	<b>4911</b>					
53.		<b>49__</b>					
54.	<b>Total Available</b>						

**BUDGET OF \_\_\_\_\_ COUNTY**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_**

	Source	Code	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	Total
55.							
56.							
57.							
58.							
59.							
60.							
61.							
62.							
63.							
64.							
65.							
66.							
67.							
68.							
69.							
70.							
71.							
72.							
73.							
74.	<b>Total Revenues</b>						
75.	<b>Prior Year Carryover</b>	4901					
76.		49__					
77.	<b>Transfers Out</b>	4909					
78.	<b>Transfers In</b>	4910					
79.	<b>Borrowed Money</b>	4911					
80.		49__					
81.	<b>Total Available</b>						

[illegible]



**BUDGET OF \_\_\_\_\_ COUNTY**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_**

Through March 31, 200\_\_

\_\_\_\_\_ County

	<b>Issue Identifier</b>	<b>01.</b>	<b>02.</b>	<b>03.</b>	<b>04.</b>	<b>05.</b>	<b>06.</b>
1.	Fund and Major Object Code						
2.	Project Description						
3.	Contract Term						
4.	Current Interest Rate Percent						
5.	Issue Date						
6.	Total Principal Amount						
7.	Total Interest Amount						
8.	Total Issues (Sum of 6 and 7)						
9.	Outstanding Principal						
10.	Outstanding Interest						
11.	Less Reserve Earnings						
12.	Total Outstanding						
13.	Next Payment Due Date						
14.	Total Due This Budget						

	<b>Issue Identifier</b>	<b>06.</b>	<b>07.</b>	<b>08.</b>	<b>09.</b>	<b>10.</b>	<b>11.</b>
1.	Fund and Major Object Code						
2.	Project Description						
3.	Contract Term						
4.	Current Interest Rate Percent						
5.	Issue Date						
6.	Total Principal Amount						
7.	Total Interest Amount						
8.	Total Issues (Sum of 6 and 7)						
9.	Outstanding Principal						
10.	Outstanding Interest						
11.	Less Reserve Earnings						
12.	Total Outstanding						
13.	Next Payment Due Date						
14.	Total Due This Budget						

**Please note: This budget section is to be utilized for reporting all current long term debt including but not limited to public corporation bonds, general obligation bonds, Governmental Leasing Act issues and Bond Anticipation notes.**

[illegible]

**BUDGET SIGNATURE PAGE**Budget Document  
Page \_\_\_\_ of \_\_\_\_**Submitted**

Date\_\_\_\_\_

Signed\_\_\_\_\_

**County Judge/Executive****Approved as to Form and Classification**

Date:\_\_\_\_\_

Signed:\_\_\_\_\_

**State Local Finance Officer**

I certify that this budget, incorporating the changes if any, as required by the State Local Finance Officer, has been duly adopted by the \_\_\_\_\_  
County Fiscal Court on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Signed\_\_\_\_\_

**County Judge/Executive**

Attest\_\_\_\_\_

**County Clerk**

**Initial budget submission is one (1) original and two (2) copies. Return final budget as adopted by the fiscal court within fifteen days of adoption.**

**All materials should be sent to:**

Governor's Office for Local Development  
Attention: State Local Finance Officer  
1024 Capital Center Drive, Suite 340  
Frankfort, KY 40601

**\_\_\_\_\_ YEAR TAX RATES FOR ALL COUNTYWIDE TAXING DISTRICTS  
EXCLUDING SCHOOL DISTRICTS**

**(STATE LOCAL FINANCE OFFICER REQUIREMENT)**

The annual tax rates listed below were approved/accepted by the fiscal court of \_\_\_\_\_ County for the previous calendar year.

These tax rates will be used for the calculation of the Compensating and 4% tax rates for the next year.

**County Rates**

Real Property \_\_\_\_\_

Personal Property \_\_\_\_\_

Bank Deposit Rate \_\_\_\_\_

Motor Vehicle \_\_\_\_\_

Watercraft \_\_\_\_\_

**Special Districts**

<b>Special Districts</b>	<b>Ambulance</b>	<b>Library</b>	<b>Soil Conservation</b>	<b>Extension Service</b>	<b>Health</b>
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					
<b>Others (Identify)</b>					
Real Property					
Personal Property					
Motor Vehicles					
Watercraft					

The tax rates indicated above are from the Fiscal Court minutes of \_\_\_\_\_, 20\_\_ found on page \_\_\_\_\_ of the Fiscal Court Order Book number \_\_\_\_\_.

Signature \_\_\_\_\_  
County Judge/Executive Date

**Please note: This form is for countywide districts only and is not all inclusive. Do not include for school districts.**

## ANNUAL STANDING ORDER TO PRE-APPROVE CERTAIN RECURRING EXPENSES

Pursuant to KRS 68.275(3), "The fiscal court may adopt an order, to pre-approve the payment of monthly payroll and utility expenses. No other expenses shall be pre-approved pursuant to this subsection without the written consent of the State Local Finance Officer...". The Fiscal Court of \_\_\_\_\_ County in accordance with state law hereby orders recurring expenses for \_\_\_\_\_ and \_\_\_\_\_ be paid when due.

The fiscal court of \_\_\_\_\_ County further orders upon the written consent of the State Local Finance Officer the following expenses be paid when due:

Account Number	Description

It is hereby acknowledged the above standing orders shall expire after July 1 of each fiscal year and no more payments designated in the standing order shall be pre-approved unless a new order is adopted by the fiscal court of \_\_\_\_\_ County according to the provisions of KRS 68.275(3).

Motion made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Vote \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

**Fiscal Court Clerk**

\_\_\_\_\_

**Date**

Approved: \_\_\_\_\_

**State Local Finance Officer**

\_\_\_\_\_

**Date**

## METHODS OF ADMINISTRATIVE COST ALLOCATION TO THE ROAD FUND

### Method I

The utilization of time sheets by affected personnel and proportionate material and supply costs.

1. 5015 and 5105 - Office of the Sheriff and County Police
  - a. TAP Program 100%
  - b. Patrolling county roads 100% (These expenditures must be documented)

### Method II

Percentage of Road Fund to the total operating budget applied to certain line item categories as follows:

1. 5001 - Office of the County Judge/Executive
  - a. County judge/executive salary
    - b. Secretarial and administrative salaries, including but not limited to deputy judge/executive, finance officer, and administrative assistant.
  - c. Office supplies
  - d. Related (road) travel costs
  - e. Advertising costs (legal notices, etc.)
  - f. Telephone
  - g. Office equipment
2. 5005 - Office of the County Attorney
  - a. County attorney, salary
  - b. County attorney's secretary salary
  - c. Office supplies
3. 5010 - Office of the County Clerk
  - a. Fiscal court clerk salary
4. 5025 - Fiscal Court
  - a. Magistrates/Commissioners salaries
  - b. Magistrates/Commissioners expense allowance
  - c. Secretarial salaries
  - d. Office supplies
  - e. Equipment
  - f. Related travel costs
  - g. Advertising (road related legal notices)
  - h. Telephone
5. 5040 - Office of the County Treasurer
  - a. Treasurer's salary
  - b. Other office salaries
  - c. Office supplies
  - d. Related travel costs
  - e. Advertising costs
  - f. Telephone
  - g. Office equipment
6. 9000 - Administration
  - a. Audit costs
  - b. Insurance premiums
  - c. Employer's share of withholdings
  - d. Training Fringe Benefits

**ROAD FUND COST ALLOCATION WORKSHEET**

1. General Fund *	\$		Line 2	\$
2. Road Fund *	\$		Divided By	
3. Jail Fund *	\$		Line 6	\$
4. LGEA Fund *	\$			
5. Other funds *	\$			
<b>6. Total</b>	\$		Equals	%

\* These amounts are taken from budget revenue line(s) 47, 74, & 100, as applicable.

Account #	Description	Amount	%	Road Fund \$ Allowed
<b>Office of the County Judge/Executive</b>				
5001 - _____		\$	X____%=	\$
5001 - _____		\$	X____%=	\$
5001 - _____		\$	X____%=	\$
5001 - _____		\$	X____%=	\$
<b>Office of the County Attorney</b>				
5005 - _____		\$	X____%=	\$
5005 - _____		\$	X____%=	\$
5005 - _____		\$	X____%=	\$
<b>Fiscal Court Clerk</b>				
50____ - _____		\$	X____%=	\$
<b>Fiscal Court</b>				
5025 - _____		\$	X____%=	\$
5025 - _____		\$	X____%=	\$
5025 - _____		\$	X____%=	\$
5025 - _____		\$	X____%=	\$
5025 - _____		\$	X____%=	\$
<b>Office of the County Treasurer</b>				
5040 - _____		\$	X____%=	\$
5040 - _____		\$	X____%=	\$
5040 - _____		\$	X____%=	\$
<b>Administration</b>				
9____ - _____		\$	X____%=	\$
9____ - _____		\$	X____%=	\$
9____ - _____		\$	X____%=	\$
9____ - _____		\$	X____%=	\$
9____ - _____		\$	X____%=	\$
<b>Subtotal of Administrative Costs</b>				\$ *
<b>Other (ie. TAP, Road Patrol, etc., no office expense permitted)</b>				
5____ - _____		\$	100%	
5____ - _____		\$	100%	
5____ - _____		\$	100%	
<b>Subtotal Other</b>		\$ *	100%	
<b>Grand Total (The sum of the subtotal of administrative costs &amp; other costs *)</b>				

**FEE OFFICE BUDGETS  
(STATE LOCAL FINANCE OFFICER REQUIREMENTS)**

The State Local Finance Officer requires that the fiscal court to approve a calendar year budget for each fee office as component of the county's budget preparation process by January 15 of each year.



# **FORM FOR BUDGET** **CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR CALENDAR YEAR 20\_\_**

\_\_\_\_ County Clerk

Part One-Reconciliation of All Accounts	Budget Estimate	Actual	Account	Account	Account
Beginning Balance Plus Receipts YTD					
Total Disbursements YTD					
Book Balance/Excess Fees					
Bank Statement Balance					
Plus Deposits in Transit					
Less Outstanding Checks					
Other					
Reconciled Bank Balance					
Accounts Receivable as of 12/31					
Unpaid Obligations as of 12/31					
Excess Fees					

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1 Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in column 2 as calculated in Part Two of report. Line 2 Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in column 2 as calculated in Part Three of report. Line 3 Show difference between lines 1 and 2 for all accounts. Line 4 Show bank statement balance(s) at close of quarter. Line 5 Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6 Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7 Show investments. Line 8 Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9 Complete for quarter ending 12/31. Show calculation in Part Two of report. Line 10 Complete for quarter ending 12/31. Show calculation in Part Three of report. Line 11 Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204 by the 30th day following the close of each quarter. Fax # 502-573-3712 / Ph # 502-573-3710.

Approved by the fiscal court on the \_\_\_\_ day of \_\_\_\_, 20\_\_. To the best of my knowledge the information reported herein for the budget/  
quarter ended \_\_\_\_ is accurate and complete.

\_\_\_\_ County Judge/Executive      Date

\_\_\_\_ Signature of County Clerk

\_\_\_\_ Date

[illegible]

Part Two (continued) Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Accounts Receivable 12/31	Settlement Total
31. Other: (describe)								
32.								
33.								
34. Interest Earned								
35.								
36. Total Revenues								
37. Petty Cash								
38. Borrowed Money								
39. Total Receipts								

Copy the figure shown on Line 39 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 39 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 39 in the Receivable column (use for 12/31 report only) to page 1, line 9.

Part Three Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	12/31 Unpaid Obligations	Settlement Total
1. Payments to State (describe)								
2. Motor Vehicle:								
3. Licenses & Transfers								
4. Usage Tax								
5. Tangible Personal Prop								
6. Licenses: (describe)								
7. Fish & Game								
8. Marriage Licenses								
9.								
10. Delinquent Tax								
11. Legal Process Tax								
12.								
13. Payments to Fiscal Court								
14. Tangible Personal Property Tax								
15. Delinquent Tax								
16. Deed Transfer Tax								
17. Occupational Licenses								
18. Beer & Liquor Licenses								

Part Three (continued) Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	12/31 Unpaid Obligations	Settlement Total
19.								
20.								
21. <b>Payments to Other Districts</b> (describe)								
22. Tangible Personal Property								
23. Tax								
23. Delinquent Tax								
24.								
25. <b>Payments to Sheriff</b>								
26.								
27. <b>Payments to County Attorney</b>								
28.								
29. <b>Personal Services</b>								
30. County Clerk's Gross Salary								
31. County Clerk's Expense Allowance								
32. Deputies Gross Salaries								
33. Part Time Gross Salaries								
34. Overtime Gross								
35.								
36. <b>Employee Benefits</b>								
37. Employer's Share S.S. (7.65%)								
38. Employer's Share Ret.								
39. Employer Paid Health Insurance								
40. Other Payroll Disbursements								
41. Training Fringe Benefit (HIB 810)								
42. <b>Contracted Services</b>								
43. Fish & Game								
44. Advertising								
45. Printing & Binding								

Part Three (continued) Disbursements	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	12/31 Unpaid Obligations	Settlement Total
46.								
47.								
48. Supplies & Materials								
49.								
50.								
51. Other Charges (describe)								
52. Conventions & Travel								
53. Dues								
54. Postage								
55.								
56.								
57. Debt Service (Borrowed money, interest, lease/purchases)								
58. Principal on Note								
59. Interest								
60.								
61. Capital Outlay (Outright pur- chases on tangible items lasting in nature)								
62. Office Equipment								
63. Vehicle								
64.								
65.								
66.								
67. Total								
For offices that fee pool, pay fees to county prior to December 31, or counties over 70,000 in population, show payments made on lines 68 and 69.								
68. Payments to County Treasurer								
69. Payments to State Treasurer								
	Enter total of lines 67, 68 and 69 on line 70							
70. Total Disbursements								

Copy the figure shown on Line 70 in the Budget Estimate column to the Summary on page 1, column 1, line 2. Copy the figure shown on Line 70 in the Total YTD column to page 1, column 2, line 2. Copy the figure shown on Line 70 in the Unpaid column (use for 12/31 report only) to page 1, line 10.

**PART FOUR - LIABILITIES OUTSTANDING**

Quarter ended \_\_\_\_\_

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
<b>Short Term Liabilities</b>	<b>Issue</b>	<b>Issue</b>	
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show "\$0".)		

Comments:

FORM FOR BUDGET, CUMULATIVE QUARTERLY REPORT AND ANNUAL SETTLEMENT FOR CALENDAR YEAR 20__				
COUNTY SHERIFF				
Part One - Summary and Reconciliation of All Accounts				
Column 1	Column 2	Column 3	Column 4	Column 5
2002 Fee Account	2002 Fee Account	Account	Account	Account
Budget Estimate	Actual			
Show & Describe				
All Accounts				
1. Beginning Balance Plus Receipts YTD				
2. Total Disbursements YTD				
3. Book Balance/Excess Fees				
4. Bank Statement Balance				
5. Plus Deposits in Transit				
6. Less Outstanding Checks				
7. Other				
8. Reconciled Bank Balance				
9. Accounts Receivable as of 12/31				
10. Unpaid Obligations as of 12/31				
11. Excess Fees				

Instructions: This form is the required format for the budget and the quarterly report. BUDGET: After completing the budget estimate columns of Parts One, Two and Three, submit to the fiscal court for approval by January 15th and following approval submit to the state local finance officer. QUARTERLY REPORT: The quarterly report is cumulative. Show the status of all funds in the official's charge during calendar year to date in Part One. Line 1 Show total receipts on a cash basis for the year to date including any beginning balances for all accounts. Show current year fee account in column 2 as calculated in Part Two of report. Line 2 Show total disbursements on a cash basis for the year to date for all accounts. Show current year fee account in column 2 as calculated in Part Three of report. Line 3 Show difference between lines 1 and 2 for all accounts. Line 4 Show bank statement balance(s) at close of quarter. Line 5 Show total deposits made prior to close of quarter that are not reflected in bank statement(s). Line 6 Show total amount of checks issued prior to close of quarter that are not reflected in bank statement(s). Line 7 Show investments. Line 8 Show line 4 adjusted for lines 5, 6, and 7. Line 8 should equal line 3 for all accounts. Line 9 Complete for quarter ending 12/31. Show calculation in Part Two of report. Line 10 Complete for quarter ending 12/31. Show calculation for quarter ending 12/31. Line 11 Complete for quarter ending 12/31. Show line 8 adjusted for lines 9 and 10. All debt to be shown in Part Four. Report due to: State Local Finance Officer, 1024 Capital Center Drive, Suite 340, Frankfort, KY 40601-8204 by the 30th day following the close of each quarter. Fax # 502-573-3712 / Ph # 502-573-3710.

Approved by the fiscal court on the ____ day of _____, 20__.		To the best of my knowledge the information reported herein for the budget/quarter ended _____ is accurate and complete.	
County Judge/Executive		Signature of County Sheriff	
Date		Date	

Part Two Receipts	Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations 12/31	Settlement Total
1. Federal Grants								
2. State Grants								
3. State - KLEFFP								
4. State Fees for Services								
5. Finance and Administration Cab.								
6. Personnel Cabinet								
7. Circuit Clerk								
8. Sheriff Security Services								
9. Fines/Fees Collected								
10. Court Ordered Payments								
11. Fiscal Court (includes Election Comm.)								
12. County Clerk (Delinquent taxes)								
13. Commissions on Taxes Collected								
14. Fees Collected for Services								
15. Auto Inspections								
16. Accident/Police Reports								
17. Serving Papers								
18. CCDW								
19. Other (Describe)								
20.								
21. Interest Earned								
22. Total Revenues								
23. Petty Cash								
24. Borrowed Money								
25. State Advancement								
26. Bank Note								
27. Total Receipts (Total lines 22 through 26)								

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 27 in the Total YTD column to page 1, column 2, line 1. Copy the figure shown on Line 27 in the Receivable column to page 1, line 9.



Part Three		Budget Estimate	1/1 thru 3/31	4/1 thru 6/30	7/1 thru 9/30	10/1 thru 12/31	Total YTD	Unpaid Obligations	Settlement Total
Disbursements									
1. Personal Services									
2.	Sheriff's Gross Salary								
3.	Deputies' Gross Salaries								
4.	Part Time Gross Salaries								
5.	Other Gross Salaries								
6.	Overtime Gross								
7.									
8. Employee Benefits									
9.	Employer's Share Social Security								
10.	Employer's Share Retirement								
11.	Employer's Share Haz. Duty Ret.								
12.	Employer Paid Health Ins.								
13.	Training Fringe Benefit (HB810)								
14. Contracted Services									
15.	Advertising								
16.	Vehicle maintenance and repairs								
17.									
18. Supplies and Materials (Tangible items with limited lifespan)									
19.									
20.	Office Materials and supplies								
21.	Uniforms								
22.	Gasoline								
23.									
24.									
25 Other Charges (Non-contracted )services, non-tangible items)									
26.	Convention								
27.	Dues								
28.	Postage								
29.	Mileage on Personal Vehicles								
30.	Vehicle Expense								
31.	Bond								

Copy the figures shown on line 27 in the Budget Estimate column to the Summary on page 1, column 1, line 1. Copy the figure shown on Line 227 in the Total YTD column to page 1, column 2, line 1. Copy the figures shown on Line 27 in the Receivable column to page 1, line 9.

[illegible]

**PART FOUR - LIABILITIES OUTSTANDING**

QUARTER ENDED \_\_\_\_\_

Multi-year Issues	Issue	Issue	Totals
Where Budgeted			
Description			
Term (# of Years)			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Less Reserve Earnings			
Net Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
<b>Short Term Liabilities</b>	<b>Issue</b>	<b>Issue</b>	
Where Budgeted			
Description			
Term			
Current Interest Rate			
Issue Date			
Total Principal Amount			
Total Interest Amount			
Total Issue			
Principal Balance Remaining			
Interest Balance Remaining			
Total Outstanding			
Next Payment Date			
Next Payment Amount			
Final Payment Date			
Total Outstanding Debt	(If no outstanding advancements, loans, leases, or other debt, show "\$0".)		

Comments:

## AMENDMENTS TO THE COUNTY BUDGET

The fiscal court may amend the county budget by the process described in KRS 67.075 through KRS 67.077. A budget amendment is an ordinance and must be approved by the fiscal court in the statutorily prescribed manner including advertising and publishing requirements. All amendments to a county budget must be approved by the State Local Finance Officer as mandated by KRS 68.280.

It is necessary to amend the budget to reflect the receipt and expenditure of funds received through a state or federal grant if that grant was not part of the original budget document. An amendment of this nature should be made immediately upon receipt of those funds. In the instance of grants which must be expended within a few days of receipt, an amendment must be completed in advance.

Budget amendments may also be made if the county receives unanticipated revenues or revenues exceeding the budgeted estimates. Keep in mind, however, the budget amendment is necessary only if these extra revenues are going to be expended.

The basic steps for amending the budget are:

- Step 1**                      The first reading of the proposed budget amendment ordinance may be by title and summary. No advertisement is required.
- Step 2**                      After the first reading, copies of the proposed budget amendment ordinance are forwarded to the State Local Finance Officer for approval as to form and classification. Please review submission to ensure it includes the following: Does it balance? Are the code numbers appropriate? Is it signed? Do we have an up-to-date copy of the quarterly report and does the report document the revenues shown in the amendment?
- Step 3**                      Notice of the second reading and a summary of the proposed ordinance must be published between seven (7) and 21 days prior to the second reading. The notice should indicate where the public may examine the proposed ordinance in full. (Sample notice on page 48 of the budget manual.)
- Step 4**                      Within fifteen (15) days after adoption, a signed copy of the ordinance amending the budget is forwarded to the State Local Finance Officer.
- Step 5**                      A summary of the ordinance and notice of availability is published after adoption.

(With the exception of Steps 2 and 4, the forgoing apply to all county ordinances.)

Advertising and publishing amendments is a costly process. When possible unnecessary expense may be avoided by waiting to amend until several items or funds can be included in one amendment. In order to avoid unnecessary delays and confusion the following State Local Finance Officer policies should be carefully reviewed:

1. Any amendments to a county budget submitted to the State Local Finance Officer for approval on an emergency basis must strictly adhere to the provisions of KRS 67.078 and a photocopy

of the fiscal court order naming and describing the emergency must accompany the budget amendment submitted for approval pursuant to KRS 68.280.

2. Prior to the consideration of any budget amendment for approval by the State Local Finance Officer, he/she must be in receipt of a current, complete and accurate quarterly report.
3. The State Local Finance Officer **will not** consider amendments for prior years. Budget amendments are to be made at the time additional revenues are added to the budget; without doing so, the funds are not available for expenditure.
4. All borrowed money received and repaid must be reflected in the county budget. Amendments for unanticipated borrowed monies (4911) must appropriate 100% of the borrowed funds for repayment. Amendments for unanticipated lease proceeds (4912) must appropriate 100% of the proceeds for the lease project. A copy of any required notice to the state local debt officer must be included with the proposed amendment.
5. An amendment will be considered in advance of receipts (i.e. 911, fee pooling, grants, tax receipts, etc.) under the following condition(s):
  - a. A copy of the ordinance or resolution creating the revenue source is attached with at least two (2) months documentation of receipts.
  - b. A copy of the ordinance creating fee pooling during the course of the fiscal year, and copies of the fee office budgets as approved by the fiscal court are on file.
  - c. A copy of the award of a grant stating the amount, purpose, and date of the grant is attached.
  - d. Additional documentation may be required by the State Local Finance Officer.

Ordinance #\_\_\_\_\_

Amendment #\_\_\_\_\_

**AN ORDINANCE RELATING TO THE ANNUAL BUDGET AND AMENDMENT THEREOF:**

Whereas the County of \_\_\_\_\_ has realized unbudgeted receipts from \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_.

Be it ordained by the Fiscal Court of County of \_\_\_\_\_, Commonwealth of Kentucky:

**Section One:** The budget for fiscal year \_\_\_\_\_ is amended to:**A.** Increase/Decrease the receipts of the \_\_\_\_\_ fund(s) by \$ \_\_\_\_\_ to include unbudgeted receipts from:

Account Code	Description	Amount
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____

**B.** Increase/Decrease expenditure account(s):

Account Code	Description	Amount
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____
_____	_____	by \$ _____

**Section Two:** The amounts adjusting the receipt and expenditure accounts in Section One are for governmental purposes

Approved by the Fiscal Court of \_\_\_\_\_ County, Kentucky, this day, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
County Judge/Executive

Approved as to form and classification this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
State Local Finance Officer

This budget ordinance amendment was duly adopted by the Fiscal Court of \_\_\_\_\_ County, Kentucky, this day, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
County Judge/Executive**Return one copy to the State Local Finance Officer within fifteen days of adoption.**

Amendment #\_\_\_\_\_

Whereas the County of \_\_\_\_\_ has realized unbudgeted receipts from \_\_\_\_\_,  
Be it ordained by the Fiscal Court of County of \_\_\_\_\_,  
Commonwealth of Kentucky:

[illegible]

Ordinance # \_\_\_\_\_ Amendment # \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

**Section Two:** The amounts adjusting the receipt and expenditure accounts in Section One are for governmental purposes.

Approved by the Fiscal Court of \_\_\_\_\_ County, Kentucky, this day, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
County Judge/Executive

Approved as to form and classification this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
State Local Finance Officer

This budget ordinance amendment was duly adopted by the Fiscal Court of \_\_\_\_\_ County, Kentucky, this day, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Signed \_\_\_\_\_  
County Judge/Executive

**Return one copy to the State Local Finance Officer within fifteen days of adoption.**



### **PUBLIC NOTICE**

Second reading of a proposed ordinance amending the \_\_\_\_\_ County budget for fiscal year \_\_\_\_\_, to include unanticipated receipts from \_\_\_\_\_ in the amount of \$\_\_\_\_\_ and increasing expenditures in the area of \_\_\_\_\_ will be held on \_\_\_\_\_ at \_\_\_\_\_ at \_\_\_\_\_. A copy of the proposed ordinance with full text is available for public inspection at the office of the county judge/executive during normal business hours.

### **PUBLIC NOTICE**

An ordinance amending the \_\_\_\_\_ County budget for fiscal year \_\_\_\_\_, to include unanticipated receipts from \_\_\_\_\_ in the amount of \$\_\_\_\_\_ and increasing expenditures in the area of \_\_\_\_\_ was adopted by the \_\_\_\_\_ County Fiscal Court on \_\_\_\_\_. A copy of the adopted ordinance with full text is available for public inspection at the office of the county judge/executive during normal business hours.

**Please note: All notices should be reviewed by your county attorney.**

## THE UNIFORM SYSTEM OF ACCOUNTS FOR KENTUCKY COUNTIES (STATE LOCAL FINANCE OFFICER REQUIREMENT)

The uniform system of accounts (USA) requires revenues to be recorded when received and expenditures to be recorded when paid (cash basis).

The chart of accounts utilizes a minimum of six (6) digit numerical indicators for revenue accounts and a minimum of nine (9) numerical indicators for appropriation\expenditure accounts. All anticipated revenue and expenditure codes are included in the chart of accounts and are categorized as follows:

**Fund codes** are the first two (2) digits of both the revenue and expenditure accounts. Fund codes

01-99	Funded Codes
4000-4999	Major Object Revenue Codes
5000-9999	Major Object Expenditure Codes
100-999	Minor Object Expenditure Codes
XXX	Alpha or Numeric Codes unique to a specific county

01, 02 and 03 identify the following as General, Road or Jail funds, for example.

**Major object** codes are the next four (4) digits of revenue and appropriation\expenditure codes. Revenue codes are always a 4000 number and identify specific sources of revenue and receipts. Major object appropriation\expenditure codes are between the numbers of 5000 and 9999 and represent broad categories of expenditures. For example, 5001 indicates the category of judge\executive.

**Minor object** codes are the last three (3) digits of the appropriation\expenditure accounts and represent specific types of expenditures. 101 would indicate an elected county official's salary

**XXX** - Some counties may wish to track certain revenues and expenditures in a more detailed manner than required by the state local finance officer. In this case, a county may choose to add an alphabetical or numerical entry, unique to that county, following the standard codes.

**Please note: All counties must use the account numbers from the chart of accounts. Codes used must identify the revenue or expenditure. The State Local Finance Officer will review the codes during the budget process for form and classification.**

The uniform system of accounts for Kentucky counties shall consist of the following books of accounts:

1. cash receipts journal
2. cash receipts ledger
3. appropriation ledger(s)
4. check distribution register
5. general ledger
6. investments journal
7. purchase order journal
8. subsidiary ledgers and journals as needed

**CASH RECEIPTS JOURNAL** - A daily, chronological listing of all receipts. The listing is the book of original entry for all county revenues and all county funds. The journal should indicate the date money is received, a description of the revenue source, the revenue account code, the total amount and the fund(s) to which the amount is distributed. The cash receipts journal is totaled monthly and the total amount for each account code is posted to the cash receipts ledger.

#### **EXAMPLE**

**CASH RECEIPTS LEDGER** - A monthly compilation by fund and account code of receipts recorded on the cash receipts journal. Each item will have a separate page in the cash receipts

Description	Date Received	Amount	Account Code	General Fund	Road Fund
AOC Cths Rental	7/10/05	\$18,000	4532	\$18,000	
County Road Aid	7/12/05	\$9,000	4518		\$9,000

ledger. Each ledger page will identify the name of the revenue account, the account code and the amount budgeted. A monthly total is posted and a cumulative total is maintained. At the end of each quarter, the year-to-date figure is carried directly to the treasurer's portion of the quarterly financial statement.

#### **EXAMPLE**

**APPROPRIATION LEDGER(S)** - The ledger reflects, by account number, the original budget appropriation, the payee, increases/decreases by amendment or transfer, expenditures, and the re-

Account                      Space Rental                      Code Number                      01-4532                      Amount Budgeted                      \$36,000

Month		Monthly Receipts		Total Year-To-Date	
July		\$18,000		\$18,000	
August		\$6,000		\$24,000	

maining balance. A page for each budgeted line item must be maintained in the ledger.

The appropriation expenditure ledgers are to be maintained independently by the office of the county judge/executive and the county treasurer. Reconciliations should be made at least monthly in order to insure accuracy.

**EXAMPLE**

<u>General</u> Fund					Page Number _____	
Account Number <u>5001-101</u>						
Account Title: <u>CJ/E</u>						
Fiscal Year: <u>01</u>						
Date	Payee	Check Number	Amount	Balance	+ or -	Free Amendments
7/01/00						\$45,216.91
7/01/00	Rev. Payroll Fund	1234	\$1,884.03	\$1,884.03		\$43,332.78
07/15/00	Rev. Payroll Fund	1291	\$1,884.03	\$3,768.06		

**CHECK DISTRIBUTION LEDGER** — A chronological listing of daily disbursements by the fund. The ledger must indicate the date, the check number, the payee, the account code and the amount. *(A separate column should be included for investments. Checks issued for the purpose of investments are to be recorded in the investments column and should balance to the investments journal.)* Checks are to be posted numerically and all checks are to be recorded, including voided checks.

**EXAMPLE**

Date	Check Number	Payee	Account Code	Amount General Fund
7/5/00	111	Cardinal Supply	5001-445	\$678.90

**INVESTMENTS JOURNAL** - A journal to record the purchase and liquidation of investments. The journal should include the date of the investment purchase, the check number (which should tie back to the check distribution ledger), the depository, type of investment, identifying serial number, fund identity, amount, date of maturity, earnings amount, earnings deposit date, and description of principal disposition.

By utilizing an investments journal to record investment purchases and liquidations, artificial inflation of the receipts and disbursements is avoided.

**EXAMPLE**

	Check Number	Depository Description	Type	I.D. (Serial #)	Fund Identity	Amount	Date of Maturity	Yield (Earnings) Amount	Yield Deposit Date	Principal Disposition Description	
1.											1.
2.											2.
3.											3.
4.											4.
5.											5.
6.											6.
7.											7.
8.											8.
9.											9.
10.											10.
11.											11.

**GENERAL LEDGER**- A compliance by fund, at least monthly, of the receipts and expenditures posted to the books that indicates a “book balance.”

**PURCHASE ORDER JOURNAL**- A daily, chronological listing of all purchase orders issued. The listing is the book of original entry for all county purchases. The journal should indicate the P.O. number, issue approved by appropriation account code to where the payment will be posted, vendor name, date invoice received, amount of invoice, date claim reviewed by fiscal court, date paid and amount paid.

**SUBSIDIARY BOOK AND LEDGERS**- The State Local Finance Officer sets the minimum standards for books and reports to be utilized by counties.

## REQUIRED PURCHASING PROCEDURES FOR COUNTIES

The following are guidelines as prescribed by the State Local Finance Officer:

1. Purchases shall not be made without approval by the judge/executive (or designee), and/or a department head.
2. Purchase requests shall indicate the proper appropriation account number to which the claim will be posted.
3. Purchase requests shall not be approved in an amount that exceeds the available line item appropriation unless the necessary and appropriate transfers have been made.
4. Each department head issuing purchase requests shall keep an updated appropriation ledger and/or create a system of communication between the Department Head and the judge/executive or designee who is responsible for maintaining an updated, comprehensive appropriation ledger for the county.

**Please note: Any county may opt to retain their current purchase order system provided that the guidelines above are met.**

## **CAPITAL ASSET DOCUMENTATION AND PROCEDURES (STATE LOCAL FINANCE OFFICER REQUIREMENT)**

Capital assets are those items purchased or received that exceed the capitalization threshold as determined by the fiscal court in the capitalization policy and having a useful life greater than one year. Examples include infrastructure (roads, streets, bridges, sewer and waterlines, sidewalks), vehicles, buildings, land, equipment, furnishings, and other items.

Maintenance of records for fixed assets which fall into any of the following three categories is a requirement of the Uniform System of Accounts for Kentucky counties:

1. Real Estate (land and buildings)
2. Motor vehicles (including road equipment)
3. Any other fixed assets that meet or exceed the capitalization policy set by the fiscal court

Capital asset records are necessary for proper asset valuation, adequate and accurate insurance coverage, internal control, and long range planning for property replacement. Capital asset records should include the following:

- Description of asset (include quantity where applicable)
- Historical cost of the asset (use FMV\* at date of donation for assets acquired via donation)
- Date of acquisition
- Date of capital improvement (capitalize costs which significantly improve the asset by extending life or greatly improving performance)
- Date of disposal
- Useful life of asset
- Salvage value, if any (or guaranteed residual value if applicable per lease agreement)
- Copies of all lease agreements (note: lease agreements must include terms in writing and signed by all responsible parties)
- Depreciation method (e.g. straight-line method)
- Depreciation expense / accumulated depreciation [depreciation is required for all depreciable assets per GASB No. 34]
- Proceeds from sale or disposal of assets (maintain documentation for trade-in allowances, or assets deemed obsolete)

All contracts, invoices, purchase orders & authorizations, vendor bidding documentation, receipts, deeds, etc. must be maintained/filed with the asset documentation records.

**Each county office should maintain a current Master Capital Assets Listing summarizing the above.**

### **PROCEDURES:**

1. Record – The capital asset record must identify the asset, cost, date acquired, fund charged, location and other information. If the asset is acquired through donation, the basis of valuation will be the fair market value at the time of donation.

\*FMV= Fair Market Value

2. Capital Asset Listing – An annual review of asset addition and disposal records, as well as depreciation calculation, should be reconciled to the Master Capital Asset Listing to verify accuracy. Resulting differences must be reconciled, explained and documented. The master listing will be needed by the auditor for preparation of the audited financial statements.
3. Updating - A capital asset record should be prepared for each acquisition. Deletion, sale, or disposal of capital assets must be approved by authorized personnel and documented accordingly. Each capital asset, with the exception of land (do not depreciate land), should be depreciated annually using the adopted depreciation method. Useful life and salvage value must be considered when calculating depreciation. Note, once the adopted depreciation method is used, it should be consistently applied in future years.



## **ASSET INVENTORY – ACCOUNTING RECORDS AND PROCEDURES (STATE LOCAL FINANCE OFFICER REQUIREMENT)**

For purposes of internal control, an asset inventory listing must be maintained for all asset purchases/donations above a reasonable dollar amount (e.g. \$200), and have a useful life of greater than one year.

The asset inventory listing should provide the following detail:

- Property Tag number
- Asset description
- Serial number - if applicable
- Quantity - if applicable
- Cost (or FMV of donated asset at date of donation)
- Date of acquisition
- Date of disposal (track all disposals for entire fiscal year)
- Property location (by department, building & room number)
- Manager/individual responsible

**Please Note: The Asset Inventory Listing will include assets reported on the Capital Asset Listing, with the exception of infrastructure assets.**

### **PROCEDURES:**

1. Record – An asset inventory record should be prepared for each asset acquisition above \$100, and have a useful life of greater than one year. The asset inventory record must identify the asset (e.g. description, serial number), cost (or FMV of donated asset at date of donation), date acquired, date of disposal, fund charged, property location, manager/individual responsible and other information. A “Physical Property Record” or “Real Estate Record” must be completed for each asset.
2. Inventory – An annual physical inventory of property and equipment shall be conducted on or before June 30. Physical counts must be compared to the master asset inventory listing. Resulting differences must be reconciled, explained and documented.
3. Updating – The asset inventory listing should be updated for all additions, disposals, and property location changes, etc. Authorization must be given to appropriate accounting personnel for asset record and asset inventory listing modifications.

\*FMV=Fair Market Value

**FIXED ASSET DOCUMENTATION (INVENTORY RECORDS)  
AND PROCEDURES  
(STATE LOCAL FINANCE OFFICER REQUIREMENT)**

Fixed assets are those items purchased that have a useful life of greater than one year and a significant value. Examples include vehicles, buildings, land, equipment, furnishings, and other items.

Adequate fixed asset records provide the information necessary to:

1. Report the cost or other basis of valuation
2. Determine the accuracy of insurance coverage
3. Maintain control of county property
4. Long range planning for property replacement

Maintenance of records for general fixed assets which fall into any of the following three categories is a requirement of the Uniform System of Accounts for Kentucky counties.

1. Real Estate
2. Motor vehicles (including road equipment)
3. Valuation in excess of \$100

A physical inventory of property and equipment will have to be made to establish the records. The fiscal court designates the individual responsible for creating and maintaining inventory records.

**PROCEDURES:**

1. Record--The fixed asset record must identify the asset, its cost or other basis of valuation, date acquired, fund charged, location and other information.
2. Inventory--An annual inventory of fixed assets must be conducted and compared to the fixed assets records. A master inventory list should be prepared.
3. Updating--A fixed asset record should be prepared for each acquisition. The total of the capital outlay accounts for the year should be compared to the total general fixed asset additions. The deletions to general fixed assets (disposal information) should be documented.

### PHYSICAL PROPERTY RECORD

\_\_\_\_\_ County      Assigned Number \_\_\_\_\_

Item: \_\_\_\_\_

(Truck, Grader, Backhoe, Etc.)

MAKE: \_\_\_\_\_

MODEL: \_\_\_\_\_

MFG SERIAL NUMBER \_\_\_\_\_

Date Purchased: \_\_\_\_\_ Actual Cost\*: \_\_\_\_\_

Fund Charged: \_\_\_\_\_ Department Assigned To: \_\_\_\_\_

Location: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

(DATE AND SIGNATURE OF PERSON RESPONSIBLE FOR SAFEKEEPING)

Disposition: \_\_\_\_\_ Date: \_\_\_\_\_

Proceed if Solid: \_\_\_\_\_ Buyer: \_\_\_\_\_

\* Or Fair Market Value at Acquisition Date if Donated.

Property records are essential to good management. County property may be “lost” unless control is maintained.

Each piece of equipment should be marked with an assigned number. The property should be carried at cost, when available, on the cards. In establishing the records, estimates may be used if actual cost is not known.

### REAL ESTATE RECORD

\_\_\_\_\_ County      Cost or Estimated Value \_\_\_\_\_

Location: \_\_\_\_\_

Description:

How Acquired: \_\_\_\_\_ Date Acquired: \_\_\_\_\_

Fund Charged: \_\_\_\_\_

Deed Date: \_\_\_\_\_ Where Recorded: \_\_\_\_\_

Disposition: \_\_\_\_\_

\* Or Fair Market Value at Acquisition Date if Donated.

Date\_\_\_\_\_County Department\_\_\_\_\_

[illegible]

**HANDLING PUBLIC FUNDS  
MINIMUM REQUIREMENTS PURSUANT TO KRS 68.210  
FOR ALL LOCAL GOVERNMENT OFFICIALS (AND EMPLOYEES)**

- All systems must comply by at least utilizing the cash basis of accounting.
- Pre-numbered three-part receipt forms should be issued for all receipts. Original to be given to payor, copy to be attached in sequential order to daily cash check-out or daily deposit record, and copy to remain in file. Voided receipts should be so marked, copies one and two kept in numerical order with check-out records, and copy three remaining in file. (KRS 64.840)
- Bonding of all officials/employees who handle public funds for an amount covering the maximum amount they may have under their control at one time. Sworn deputies should be included under the official's bond.
- Daily deposits intact into a federally insured banking institution. (KRS 68.210)
- All investments must follow the investment policy adopted by the agency pursuant to KRS 66.480.
- Personal funds kept separate from public funds. (KRS 64.850)
- Monthly bank reconciliation. (KRS 68.210)
- Disbursements by check only. (KRS 68.210)
- Advertisement for competitive bids prior to purchases exceeding \$20,000. (KRS 424.260)
- No bonuses, no prepayment for goods or services, and no contributions. (Section 3, Kentucky Constitution)
- Annual financial statement prepared and published pursuant to KRS 424.220.
- Books of original entry for receipts and expenditures and/or utilization of daily cash check-out sheets. (KRS 68.210)
- Notification to the State Local Debt Officer prior to borrowing money. (KRS 65.7719)
- Fixed asset documentation (Inventory).
- Preparation of an annual budget showing estimated receipts and expenditures (for many officials this is a statutory requirement.) (KRS 68.210)

**STRONGLY RECOMMENDED FOR ALL LOCAL GOVERNMENT  
OFFICIALS HANDLING PUBLIC FUNDS**

- Purchase order system. (Requirement for fiscal courts)
- Interest bearing accounts.
- Perfected pledge of securities covering all public funds except direct federal obligations and funds protected by federal insurance. Safety should be the primary concern with all investments.

## **JAIL COMMISSARY FUND INSTRUCTIONS**

The General Assembly in recent years has given the jailer responsibility for collecting certain monies. Unless otherwise specified by statute, the handling of these funds should be in accordance with the requirement for handling all county funds.

The following four (4) pages are guidelines for minimum accounting and reporting standards as prescribed by the state local finance officer pursuant to K.R.S. 68.210. These are to be utilized by county jailers for jail commissary funds maintained pursuant to K.R.S. 441.135.

**DAILY CHECK-OUT SHEET** - Daily deposits are required. At the end of each business day the Jailer or assigned personnel should separate individual receipts into categories listed on the check-out sheet. The total of each category should be entered on the appropriate space provided. The amount deposited line should equal the amount of money on hand at the end of each day less start-up cash. A maximum of fifty dollars shall be used for start-up for the next business day. All daily detail (deposit form, cash receipts, etc.) should be attached to the form. If the total daily deposit is correct, post to the Jail Commissary Fund Receipts Journal.

**JAIL COMMISSARY RECEIPTS JOURNAL** - Receipts should be posted to this journal on a daily basis. The total amount category should agree with the amount deposited line on the Daily Check-Out Sheet.

**JAIL COMMISSARY DISBURSEMENTS JOURNAL** - Each check written must be posted to the proper category listed on the form. Checks should be issued for all expenditures made.

**JAIL COMMISSARY SUMMARY AND RECONCILIATION** - The year to date summary section of this report will provide a cash balance at anytime during the fiscal year. Information for this section is obtained from totaled categories from the receipt and disbursement journals. A monthly cash balance shall be maintained. The Reconciliation section of this report reconciles the bank balance to the cash balance. Line E of the report should agree with Line J. A monthly cash reconciliation shall be maintained. This report may be used for the year-end report submitted to county treasurer pursuant to KRS 441.135 (2).

## JAIL COMMISSARY FUND DAILY CASH CHECK OUT SHEET

County \_\_\_\_\_

Date: \_\_\_\_\_

Receipts:		
	Startup Cash	_____
	State Inmate Pay	_____
	Inmate Accounts	_____
	Vending Machine Sales	_____
	Commissary Sales	_____
	Other Receipts (Define)	_____
	_____	_____
	_____	_____
	_____	_____
Total Daily Receipts:		
	Less Startup Cash	_____
	Amount Deposited	_____
	Date Deposited	_____
Prepared by: _____		
Daily Deposits Required		

[illegible][illegible]



[illegible]

**JAIL COMMISSARY FUND SUMMARY AND RECONCILIATION****Year To Date Summary****A.** Cash Balance - July 1, 20\_\_\_\_\_

\$

Plus receipts for fiscal year:

Inmate Pay State

Inmate Account

Sales Vending Machine

Sales Commissary

Other Receipts

**B.** Total Receipts

\$

**C.** Total Funds Available (A + B)

\$

Less Expenditure for Fiscal Year:

Inventory

Inmate Account Refund

Entertainment Expense

Inmate State Payroll

Other Expenses

**D.** Total Expenditures

\$

**E.** Cash Balance as of \_\_\_\_\_ (C-D)

\$

**RECONCILIATION****F.** Bank Balance**G.** Plus Deposits in Transit**H.** Less Checks Outstanding**I.** Other::\_\_\_\_\_**J.** Reconciled Bank Balance As Of:

\$

(Sum of F through I)

## ANNUAL FINANCIAL STATEMENT AND PUBLICATION REQUIREMENTS

KRS 424.220 requires public officers who receive or disburse public funds to prepare an itemized, sworn statement of all funds collected, received, held, or disbursed during the fiscal year. With the exception of Fayette and Jefferson Counties, this applies to all county treasurers, county clerks, and county sheriffs.

The financial statement is required to show the:

- total amount collected and received from each individual source
- total amount of funds disbursed to each individual payee and the purpose for which expended. *The amount of salaries paid to all non-elected county employees shall be shown as lump sum expenditures by category such as road department, jails, solid waste, public safety, and administrative personnel.*

The financial statement must also have attached:

- certificate from the cashier or other proper officer from the banks *in which the funds are or have been deposited during the past year, showing the balance, if any, of funds to the credit of the officer making the statement.*
- factual list of individual salaries *is required to be prepared and available for public scrutiny and furnished by mail to the newspaper which may publish the list as a news item.*

The statement may be prepared on a monthly, quarterly or annual basis. Those officers preparing a monthly or quarterly statement must publish the statement within thirty days following the end of the reporting period (KRS 424.230). Those officers preparing an annual financial statement must either:

1. Publish the statement within sixty (60) days following the end of the fiscal year (KRS 424.220(6)),

or

2. a) Publish within ninety (90) days following the end of the fiscal year a legal display advertisement of not less than 6 column inches that the statement required by KRS 424 has been prepared and that copies have been provided to each local newspaper of general circulation, each news service, and each local radio or television station which has on file a written request to be provided a statement. (KRS 91A.040(6)), and

- b) Publish required sections of the auditor's report (KRS 424.220 (8)) within thirty days after completion of the audit (KRS 424.130 (a)).

Following the publication of the Annual Financial Statement the officer must promptly:

1. File a written or printed copy of the advertisement with proof of publication in:
  - a) the office of the county clerk, and with:
  - b) the Auditor of Public Accounts
2. File one copy of the Annual Financial Statement with the Governor's Office for Local Development.

*Those audit sections required to be published are:*

- the auditor's cover letter to the fiscal court
- the combined balance sheet showing all fund types and account groups
- the combined statements of revenues, expenditures and changes in fund balances for all governmental fund types
- the combined statement of revenues, expenses and changes in retained earnings/fund balances for all proprietary fund types and similar trust funds
- the combined statement of changes in financial position for all proprietary fund types and similar trust funds in accordance with KRS 424.

*The advertisement must state that:*

- a copy of the complete auditor's report is on file and available for public inspection at the county courthouse during normal business hours
- any citizen may obtain a copy of the complete auditor's report for personal use at a rate not exceeding 25 cents per page
- copies of the financial statement required by KRS 424.220 are available to the public at no cost at the office of the officer responsible for the preparation of the statement.

**Please note: The county attorney should be consulted to ensure compliance with all legal requirements.**

## GLOSSARY OF COUNTY FINANCIAL STATEMENT TERMS

All county money is to be reported on the financial statement whether it is included in the budget or not. The statement is a cumulative report and is prepared on a cash basis by the county judge/executive and the county treasurer pursuant to KRS 68.210. The report is comprised of four sections as follows:

Section I:	Summary and Reconciliation, prepared by county treasurer
Section II:	Receipts Section, prepared by county treasurer
Section III:	Contingent Liabilities Section, prepared by county treasurer
Section IV:	Appropriation Condition Report, prepared by county judge/executive

The State Local Finance Officer requires the report to be submitted by the 20th of the month following the close of the quarters ending September 30, December 31, March 31 and June 30. A copy must be posted in the courthouse and a copy must be transmitted to the State Local Finance Officer. Forward the report to Governor's Office for Local Development.

### SECTION I: SUMMARY AND RECONCILIATION (COUNTY TREASURER)

**Total Receipts to Date** - This figure is carried over from the **bolded box** on the receipts page. It is the total of all receipts to date, including the beginning cash balance, investments, cash transfers in, cash transfers out, borrowed money and infrastructure loans (KIA).

**Total Claims Allowed** - Total claims allowed is the amount of claims allowed since July as shown on the county judge/executive's appropriation report. This figure does not include any cash transfers between funds (transfers are reflected in the "total receipts to date").

**Cash Balance** - The cash balance in the summary section is the difference between a fund's "total receipts to date" and "total disbursements." This includes the fund checking account balance plus any investments attributable to a fund.

**Total Encumbrances** – Enter the total dollar amount of unpaid purchase orders from the purchase order journal.

**Unencumbered Cash Balance** – Subtract total encumbrances from the cash balance. This figure represents the "uncommitted cash" available.

**Bank Balance** - This figure represents the bank balance prior to reconciliation and must come from your bank statement.

**Plus Deposits in Transit** - Any deposits that are not reflected in the bank statement.

**Less Outstanding Checks** - Any checks that are not reflected in the bank statement.

**Other** - Investments may be shown in the "other" section.

**Cash Balance** - This figure should agree with the cash balance in the summary section of the report. If they do not, there is an error.

**Signature** - This report must be signed and dated by the county judge/executive and county treasurer.

## SECTION II: RECEIPTS SECTION (COUNTY TREASURER)

**Receipt Page** - Receipts are reported by fund. All funds use the same format.

**Account Code** - The account code is the four digit code that identifies the specific source of revenue. The account code for receipts will always begin with the number "4". The account code you use should be whatever most accurately describes the income source. All receipts must be assigned a receipt code. A complete listing of account codes is found in this manual.

**Description** - A brief description of the income source. The description should relate directly to the account code used, but the identifying phrase should be meaningful to the treasurer and fiscal court.

**Original Budget Estimate** - This column means just what it says. Everything listed in this column should come straight from the adopted budget. This includes estimates used for surplus, transfers & borrowed money. Once established, these do not change. If the "total receipts" in this column do not agree with the budget, something is wrong.

**Amendments** - Whenever an amendment is made it should be reflected in this column. The account code to be used comes directly from the adopted amendment. An amendment may be either positive or negative. This figure should agree with the total in the amendment column on the county judge/executive's report.

**Received this Quarter** - This column reflects only the money that was received during the most recent quarter. This column should be ignored during column total cross checks.

**Total Received To Date** - The sum of all receipts to date of a particular account code.

**Under (Over) Budget** - The difference between the sum of the original budget estimate, plus or minus any amendments, minus the total received to date. If the figure is a positive number, the account code is under budget. If the number is a negative, the account code is over budget and should be shown in brackets().

**Subtotal** - This is the sum of all columns before any adjustments have been made. An addition check should be made at this point before continuing with the report.

**4901 Cash Balance July** - In the "Original Budget Estimate" column, this figure is the estimated surplus amount used in the adopted budget. In the "Total Received to Date" column, the figure is the actual cash balance as of July 1, including all investments. This figure is the same as the ending cash balance on the June 30 financial statement. (Receipts code **"4903 Adjustments to Prior Year Surplus"**, should be used to record any changes to a beginning balance resulting from an auditors finding or a voided check from the previous year.)

**A word about cash transfers** - 4910 denotes a cash transfer **into** one fund from another. 4909 denotes a cash transfer **from** one fund to another. Try not to think of a transfer as either a receipt or expenditure. These codes, (4910 & 4909), are merely tools that allows an increase or decrease in the cash balance from one fund to another to be clearly reflected. **All transfers require a court order.** The total of all transfers "in" and "out" should be the same.

**EXAMPLE**

General Fund		
4910	Transfers In	\$33,000
4909	Transfers Out	\$83,000
Jail Funds		
4910	Transfers In	\$50,000
4909	Transfers Out	\$0
Road Funds		
4910	Transfers In	\$33,000
4909	Transfers Out	\$33,000
LGEA Funds		
4910	Transfers In	\$0
4909	Transfers Out	\$0
Total		
	Transfers In	
	Transfers Out	

**4909 Transfers Out** - Depending on the column, the amount shown should be from either the original budget, an amendment, or the sum of actual transfers out. A 4909 transfer "out" is also used to accommodate a temporary loan from one fund to another.

**4910 Transfers In** - Depending on the column, the amount shown should be from either the original budget, an amendment, or the sum of actual transfers in. A 4910 transfer "in" is also used to accommodate a temporary loan from one fund to another.

**4911 Borrowed Money** - This line is for money that is borrowed from a bank (or other outside source such as KARP) and should not be confused with a temporary "loan" from one fund to another. Any borrowed money that is not reflected in the original budget estimate must be **amended** into the budget and be properly reflected on the financial report as a receipt as well as an "expenditure" for repayment of borrowed funds.

**Total Receipts** - This line is the grand total of all columns and should be cross checked for addition as mentioned above.

**Cross Checking or Cross Footing** - The process of double checking figures is a basic principle of all accounting work and is important in verifying the accuracy on any mathematical report. The following "formula" should be used for the receipts section of the financial statement: Original Budget Estimate, Plus or Minus Amendments, Minus Total Received to Date = Under (Over) Budget. When this procedure is applied to the Subtotal line, the answer should be the same as when you add the Under (Over) column down. If the answers are not the same, something is wrong. This same procedure should also apply to the "Total Receipts" line.

**Please note:** The fiscal court should be constantly monitoring receipts and expenditures. If the court wishes to transfer by court order a substantial amount of cash from one fund to an-

other, they should be checking to see how that transfer will be affecting total receipts and the effect on remaining expenditures in that fund. There may be times the court would consider a negative amendment to reflect the fact that certain expenditures won't be met as a result of a substantial, unbudgeted transfer. Conversely, the "free balances" remaining at the end of a budget year will clearly denote that expenditures were not met. The point is that the fiscal court has the responsibility to carefully manage receipts and expenditures.

### **SECTION III: LIABILITIES SECTION (COUNTY TREASURER)**

**Multi-year Issues** - Statutorily authorized debt that may exceed the current fiscal year.

**Budget Account Code** - Nine digit appropriation code where the repayment is budgeted. This code is comprised of the fund number and the major and minor object code by type issue (i.e., bond, lease, etc.).

**Description of Issue** - A brief description of the issue (i. e., courthouse, park, jail, etc.).

**Term** - The total length of the repayment schedule of the issue (i.e., 10 years, etc.).

**Current Interest Rate** - The interest rate of the issue for this fiscal year.

**Issue Date** - The effective date of the bond or lease.

**Total Principal Amount** - The amount borrowed excluding interest.

**Total Interest Amount** - The interest scheduled to be repaid over the term of the issue.

**Total Issue** - The sum of the principal and interest.

**Principal Balance Remaining** - The principal amount outstanding at the time of the report.

**Interest Balance Remaining** - The amount of scheduled interest outstanding at the time of the report.

**Less Reserve Earnings** - The amount of earnings on the issue that may be utilized to reduce the outstanding balance of the issue or to displace future scheduled payments.

**Net Outstanding** - The sum of principal balance and interest balance (line 10 plus line 11) remaining minus reserve earnings (line 11).

**Next Payment Due Date** - Self explanatory

**Final Payment Due Date** - Self explanatory

**Short Term Liabilities** - Financial obligations (loans and /or leases) that are scheduled not to exceed the current fiscal year.

**Total Outstanding Debt** - The sum of the net outstanding for all liabilities, both long term and short term.



## **SECTION IV:            APPROPRIATION CONDITION REPORT (COUNTY JUDGE/EXECUTIVE)**

**Appropriation Account Number** - This is the expenditure account code originating from the chart of accounts found in your budget manual but taken here from the appropriation ledger. It will always consist of a fund code, major object code and minor object code. For example: 01-5001-101

**Name of Appropriation Account** - A brief description of the account, such as "County Judge/Executive Salary".

**Original Budget Estimate** - This column can be copied from the original adopted budget. The figures in this column will not change during the fiscal year. The total of this column should agree with the original budget estimate and the total of the "original budget estimate" column as reported on the treasurer's quarterly financial statement.

**Amendments** - Adopted amendments are reflected in this column. The account codes are the same as those in the expenditure section on the adopted amendment. Amendments may be either positive or negative. The total of the amendments of a fund should agree with the total of amendments for that fund on the treasurer's portion of the report.

**Transfers (+ or -)** - Intrafund transfers are transfers of appropriations from one line item to another within the same fund. This is the most familiar transfer. By court order, transfers (of appropriation) may be made directly from one line item to another or channeled through 9200-999. The total of these transfers should equal zero within the same fund. All transfers require a court order.

**AN IMPORTANT NOTE ABOUT 9200-999 and 9300-999:** These appropriation accounts are **not** expenditure accounts. **Expenditures should not be posted directly to these accounts.** 9200-999 and 9300-999 are unassigned appropriations that have been budgeted. If a need arises, the fiscal court by court order creates a new line item for the specific expenditure and the contingency line item is reduced accordingly.

**Total Available** - This column is the sum of the original budget estimate, plus or minus any amendments, plus or minus any transfers.

**Claims Allowed Since July** - As indicated, this is the total of all claims allowed since the beginning of the year.

**Free Balance** - The free balance shows the amount of remaining appropriations that are available in a line item. By statute, an expenditure cannot be made unless there is sufficient appropriation. The free balance does not represent cash available. It only means that if the cash is available, there is a place in the budget for the expenditure.

**Cross Checking or Cross Footing** - This procedure should be applied to all columns. Columns should be totaled by fund. If the sum of the "Original Budget Estimate", plus or minus "Amendments", plus or minus "Transfers" does not equal the sum of the "Total Available" column, there is an error. The sum of the "Total Available" column, minus "Claims Allowed Since July" should equal the sum of the "Free Balance" column. If it does not, there is an error.

**Please note: All reports should be tested for accuracy before electronic submission to the State Local Finance Officer.**

## DUTIES OF COUNTY TREASURER

A county treasurer must keep records and make reports as set out in KRS 68.210, 68.020, 68.300, 68.360 and 66.480. He/She must also keep the following records as required by the Uniform System of Accounts for Kentucky Counties:

1. Cash Receipts Journal and Cash Receipts Ledger
2. Check Distribution Ledger
3. Appropriation Ledger
4. General Ledger
5. Investment Journals
6. Subsidiary Ledgers and Journals
7. Account for each individually:
  - a. General fund
  - b. Road and Bridge fund
  - c. Jail fund
  - d. LGEA fund (where applicable)
  - e. A special account for each grant (not necessarily a separate fund)
8. Prepare financial reports for the fiscal court and jailer each month, pursuant to KRS 68.360 and KRS 441.235.
9. Prepare a quarterly financial statement for the State Local Finance Officer.
10. Prepare an annual settlement for the fiscal court within 30 days of the close of the fiscal year pursuant to KRS 68.020(5).
11. Prepare and have published an annual financial statement, pursuant to KRS 424.220. (Within sixty (60) days of the close of the fiscal year.)
12. Countersign checks only if the following conditions exist:
  - Claim reviewed by the fiscal court
  - Sufficient fund balance and adequate cash in the bank to cover the check
  - Adequate free balance in a **properly budgeted** appropriation account to cover the check
13. The county treasurer is the sole officer bonded to receive and disburse county funds and could be liable on his/her bond if he/she does not maintain the correct records and follow the procedures as required by law.

**Please note: The county treasurer is not authorized to designate anyone to sign checks on their behalf.**

## **DUTIES OF FINANCE OFFICER**

A county judge/executive is required to keep certain records and make certain reports. Most county judge/executives delegate this to a person known as the finance officer or administrative assistant. Their duties would be as follows:

1. Receive all county claims, then prepare a master claims list to present to the fiscal court.
2. Prepare all checks on claims reviewed by the fiscal court.
3. Maintain an appropriation ledger.
4. Be responsible for county's quarterly financial statement, pursuant to KRS 68.360.
5. Reconcile the appropriation ledger with the treasurer's appropriation ledger at least once a month.
6. Issue purchase orders and maintain a purchase order log.
7. Maintain time records (vacation/sick).

**Please note: Under no circumstances should a facsimile stamp be used by the County Judge Executive.**

## COUNTY PROPERTY TAX RATES

Every year the State Local Finance Officer calculates a compensating tax rate and a 4% increase tax rate for each county. Each fiscal court must decide the rate to levy. As will be evident after reviewing the following explanation, the rate adopted will affect the calculation of all future tax rates.

The **COMPENSATING RATE** produces:

1. The same amount of revenue estimated to be produced by the prior year's adopted rate, and
2. Revenue from new property.

New property does not affect the compensating rate. Exclusive of new property, the compensating rate usually drops when the valuation of property subject to taxation is up and usually rises when the valuation of property subject to taxation is down. Valuation of property subject to taxation is affected by assessment increases, decreases, and homestead exemptions.

The **FOUR PERCENT (4%) INCREASE RATE** produces:

1. Four percent more revenue than the calculated compensating rate would produce.

Any proposed rate exceeding the compensating rate requires the hearing process pursuant to KRS 68.245(5)(a)(b). In addition to the hearing process, any proposed rate in excess of the 4% rate is subject to recall.

**Caution:** Pursuant to KRS 42.495, if any county reduces its general tax effort for any fiscal year below the level of FY 91-92, the county shall forfeit LGEA receipts on a dollar-for-dollar basis.

**Please Note:** As part of the State Local Finance Officer budget approval process, each county must complete and submit to the State Local Finance Officer a listing of tax rates approved by the fiscal court for the previous calendar year.

KRS 132.0225 states in part, "A taxing district that does not elect to attempt to set a rate that will produce more than four percent (4%) in additional revenue exclusive of revenue from new property as defined by KRS 132.010, over the amount of revenue produced by the compensating tax rate as defined in KRS 132.010 shall establish a final tax rate within forty-five (45) days of the cabinet's certification of the county's property tax roll. Any taxing district that fails to meet this deadline shall be required to use the compensating tax rate for that year's property tax bills."

**REQUIRED HEARING NOTICE FOR TAX RATE EXCEEDING  
COMPENSATING RATE**

**SAMPLE**

**PUBLIC NOTICE  
20\_\_\_\_ PROPOSED TAX RATE  
PUBLIC HEARING**

The \_\_\_\_\_ County Fiscal Court will hold a public hearing on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ at the \_\_\_\_\_ County Courthouse for the purpose of obtaining comments from the public regarding the proposed tax rate.

The tax rate levied last year was \_\_\_\_\_ and produced revenues in the amount of \$ \_\_\_\_\_. This year's compensating rate is \_\_\_\_\_ and will produce revenues in the amount of \$ \_\_\_\_\_. The \_\_\_\_\_ County Fiscal Court proposes a tax rate of \_\_\_\_\_ which will produce a total of \$ \_\_\_\_\_ in revenues.

Revenue expected from New Property is \$ \_\_\_\_\_; revenue expected from Personal Property is \$ \_\_\_\_\_; revenue expected from Motor Vehicle is \$ \_\_\_\_\_; and revenue expected from Watercraft is \$ \_\_\_\_\_.

Revenue received in excess of last year's revenue will be used for \_\_\_\_\_.

The Kentucky General Assembly requires that the \_\_\_\_\_ County Fiscal Court publish this notice with the above information contained herein.

**Please note: Advertise once a week for two consecutive weeks prior to hearing pursuant to KRS 68.245 (5)(c) which requires a display type advertisement not less than 12 column inches. All notices should be reviewed by your county attorney.**

## **GOVERNMENT LEASING ACT**

### **NOTIFICATION AND APPROVAL PROCESS (REQUIRED BY THE STATE LOCAL DEBT OFFICER)**

Pursuant to KRS 65.944, no local government may enter into a lease with a principal amount exceeding \$100,000 without first notifying the State Local Debt Officer in writing. The notification shall contain the terms of the lease including the lease price, number of optional renewal periods, maturity schedule, interest rate(s), date of issue, purpose, and any trustee or paying agent.

In addition to this requirement, KRS 65.944 imposes a requirement that county governments, excluding urban counties, desiring to enter into a lease exceeding \$500,000 in principal amount, must first receive approval of the State Local Debt Officer. When a county desires to enter into a lease having total payments designated as principal exceeding \$500,000, the following procedures must be observed.

1. The county must complete a Notification of Intent to Lease and forward it and all necessary accompanying documentation to the State Local Debt Officer.
2. The county must hold a properly advertised public hearing at the county seat to discuss, at a minimum, the following information:
  - a. The public purpose which necessitates the lease.
  - b. The complete terms of the lease agreement.
  - c. The strategy of the county to meet the financial commitment imposed by the lease.

At a minimum, the advertisement must stipulate the nature of the lease agreement and the cost to the county. The public hearing must be advertised in the newspaper with the largest local circulation not less than seven days, nor more than twenty-one days, prior to the hearing.

Minutes of the public hearing must be provided to the State Local Debt Officer. If the public hearing is held subsequent to the submittal of the Notification of Intent to Lease, the minutes must be provided to the State Local Debt Officer within ten days of said hearing.

3. Upon receipt of a Notification of Intent to Lease and the minutes of the local public hearing, the State Local Debt Officer will schedule a hearing to be held at his office within ninety days. Notice of the hearing must be given to the county judge/executive of the county proposing to execute the lease not less than twenty (20) days prior to the hearing date. The hearing must be properly advertised in the newspaper with the largest local circulation not less than seven days, nor more than twenty-one days prior to the hearing.
4. At any time during the evaluation process, the State Local Debt Officer may request additional documentation deemed necessary to properly evaluate the proposed lease.
5. The State Local Debt Officer is required to issue a determination regarding the acceptability of a proposed lease no later than thirty days after the public hearing is held at his/her office.

In the event the State Local Debt Officer determines it is inappropriate to approve a proposed lease, he will provide a written explanation which details the justification utilized to reject the proposal.

6. A county may request a reconsideration by the State Local Debt Officer if it can demonstrate the determination has been made in error, or if alterations are made to the lease which alleviate the concerns expressed by the State Local Debt Officer.
7. Upon receiving the approval of the State Local Debt Officer, a county may enter into the lease at any time within the current fiscal year. A copy of the executed lease must be submitted to the State Local Debt Officer within ten days.
8. Mail notification to the following address:

**Governor's Office for Local Development  
State Local Debt Officer  
1024 Capital Center Dr., Suite 340  
Frankfort, Kentucky 40601**

**NOTIFICATION OF INTENT TO LEASE**

1. Lessee Information
  - a. Governmental agency
  - b. Governing body
  - c. Street address (mailing address)
  - d. City
  - e. Zip code
2. Purpose: Briefly explain the documented need which necessitates this lease and the public purpose it is intended to address. Attach additional sheets if necessary.
3. Terms of Lease Agreement
  - a. Lessor's name and address
  - b. Date of issue
  - c. Number of renewable options
  - d. Lease price
  - e. Interest rate(s)
  - f. Maturity schedule
  - g. Prepayment provisions
  - h. Right of termination
  - i. Termination penalties
4. Source of Lease Payment
  - a. Trustee/paying agent
  - b. Annual/monthly payment
  - c. Source(s) of payment
    1. Pledge of taxes/description
    2. Pledge of revenues/description
    3. Project revenues (If revenue from project is required to pay lease, documentation must be provided which substantiates the revenue projections and the specific sources of income.)
5. Have bids been sought by the local government to determine the financial and programmatic competitiveness of the lease proposal?
6. Additional documentation which must be provided with the notification of intent to lease:
  - a. Complete copy of proposed lease
  - b. Certification from local government attesting to its ability to meet additional financial commitments necessitated by this lease.

Date submitted:\_\_\_\_\_

Authority of governing body:\_\_\_\_\_

Title:\_\_\_\_\_

**Mail to:**  
**Governor's Office for Local Development**  
**State Local Debt Officer**  
**1024 Capital Center Dr., Suite 340**  
**Frankfort, KY 40601**



## NOTIFICATION OF INTENT TO BORROW

**KRS 65.7719. Notification of prescribed note information to state local debt officer.** Without first notifying the state local debt officer in writing, no notes shall be valid or obligatory. Notification shall contain the terms of the notes, including the interest rates or method of determining rates, the approximate date of issue, the maturity dates, the trustee or paying agent, if any, and shall include a copy of the revenues to be collected during the terms of the notes. No approval of the state local debt officer shall be required.

1. Borrower Information
  - Governmental Agency
  - Governing Body
  - Street Address
  - City and State
  - Zip
2. Purpose: Briefly explain the documented need which necessitates this note (loan) and the public purpose it is intended to address. (Attach additional information if necessary).
3. Terms of Note (Loan) Agreement
  - Lender's name and address
  - Date of issue
  - Interest rate(s)
  - Maturity schedule
  - Date note (loan) is to be repaid
4. Source of Note (Loan) Repayment
  - Pledge of taxes/description
  - Pledge of revenue/description
  - Project revenues (if revenue from a project is required to pay note (loan), documentation must be provided which substantiates the revenue projections and the specific sources of income.
5. Have bids been sought by the local governments to determine the financial and programmatic competitiveness of the note (loan) proposal?
6. Additional Required Documentation:
  - Complete copy of the proposed note (loan) agreement.
  - Certification from local government attesting to the ability to meet additional financial commitments necessitated by this note (loan) and shall include a copy of the certificate of the governmental agency as to taxes and revenues to be collected during the term of the note (loan).

Date submitted: \_\_\_\_\_

Authority of governing body: \_\_\_\_\_

Title: \_\_\_\_\_

**Mail to:**  
**Governor's Office for Local Development**  
**State Local Debt Officer**  
**1024 Capital Center Dr., Suite 340**  
**Frankfort, KY 40601**

**ACCOUNTING OF LOCAL GOVERNMENT  
ECONOMIC DEVELOPMENT (LGED) FUNDS**

**(STATE LOCAL FINANCE OFFICER POLICY)**

1. All grants are made to the impacted counties and may be administered through contracts administered by an agent of the county government or by a political subdivision of county government (for example, an industrial development authority).
2. In the event that the fiscal court is going to administer the program the county (the fiscal court via the county treasurer) will receipt the fund as Fund #31 and revenue account #4508. Disbursement of funds shall be coded as 31-XXXX-XXX.
3. If the county is to have its agent (such as an industrial authority) administer the program it is not necessary to create a separate fund but may pass the money through an existing fund. For example, 01-4508 (General Fund/LGED receipts) and 01-5075-348 (General Fund/economic development/program support). This would represent a pass-through program where an entity such as a county industrial development authority is managing the program on behalf of the county. The funds must be traceable to the final level of expenditure.
4. If LGED receipts are not included as anticipated revenue per the adopted budget the Governor's Office for Local Development will withhold disbursement of LGED funds to the county until such time as the county has amended its budget to reflect the anticipated receipt and expenditure of this money.

**INSURANCE LICENSE TAX/FEE  
SAMPLE TIME FRAME**

January 2005	First reading of ordinance. Must be held by March 1 to allow time for 7-14 days to advertise second reading.
February 2005	Second reading and adoption of the ordinance. Must be adopted before March 23 (see next paragraph).
March 23, 2005	Last day to notify Department of Insurance (100 days prior to the implementation of the tax). During this time, the insurance companies are notified of the tax.
July 1, 2005	Effective date of the ordinance. First collection will be due 30 days after the end of the calendar quarter.
October 30, 2005	One quarter's collection. FY 05-06
January 30, 2005	One quarter's collection. FY 05-06
April 30, 2005	One quarter's collection. FY 05-06
July 30, 2005	One quarter's collection. FY 06-07
October 30, 2005	One quarter's collection. FY 06-07
January 30, 2006	One quarter's collection. FY 06-07
April 30, 2006	One quarter's collection. FY 06-07

**Please note: This short reference is submitted to you as a starting point for the fiscal court. It is not intended to be the final information on this subject. Consult your county attorney.**

OCCUPATIONAL LICENSE TAX/FEE	INSURANCE LICENSE TAX/FEE
Section 181 Kentucky Constitution, KRS 67.080, 67.083, 67.075, 67.076, 67.077, 424.130, OAG 80-121. LRC Bulletin #115, revised 1994. ( <i>Over 30,000 population see KRS 68.197, 68.198</i> )	KRS 91A.080. For model ordinance, contact the Office of Insurance at 502-564-1649.
Requires an ordinance by the fiscal court.	Requires an ordinance by the fiscal court <b>plus 100 days</b> notice to the Office of Insurance <b>prior</b> to implementation of the tax. Notification by March 23 to be effective July 1.
Provides a more immediate source of revenue. The effective date can be whatever the court decides.	<b>Can only be implemented one time a year (July 1) as stated in KRS 91A.080.</b>
Someone will be required to administer the program.	Collections are handled by the insurance agencies, not the county.
Estimated receipts can be projected, based on total wages covered by unemployment insurance.	Very difficult to determine receipts for the first year. If your city has this tax in place, you may be able to do a proportionate ratio to attempt to arrive at a figure.
In counties under 30,000 population, a county-wide tax is not credited against any city occupational license tax/fee that may exist.	For counties where a city insurance license tax/fee exists, no county revenue will be realized from that incorporated area unless the county's rate is high than the city's rate.
<p>This short reference list highlights the two sources of raising general purpose revenues that are available to counties with population under 30,000. The information submitted to you is provided only as a starting point for the fiscal court. It is not intended to be the final information on the subject.</p> <p><b>Please note: You should keep you county attorney involved and informed as to what you want so that he may advise the court on proper methods to advise the court's goals.</b></p>	

**PERSONAL BONDS-ELECTED COUNTY OFFICIALS**

<b>Bond Required of</b>	<b>Statute</b>	<b>Requirements of Bond</b>
County Judge/Executive County Clerk, Constable Sheriff, Surveyor, Coroner, Jailer	C 103	Required to be bonded as prescribed by law
Anyone required to have a bond	62.050	Bond must be filed prior to assuming the duties of the office. Appointee has 30-day to secure bond.
County Judge/Executive	67.720	Minimum \$10,000 sureties approved by fiscal court filed with county clerk.
County Clerk	62.055	Bond executed to the Commonwealth amount based upon class of city within county, recorded in fiscal court minutes, copy of bond forwarded to Revenue Cabinet.
Sheriff	70.020	Minimum \$10,000 sureties approved by fiscal court, recorded in minutes of fiscal court, filed with county clerk.
	134.230	May be required by fiscal court in an amount set by fiscal court.
	134.250	Minimum \$10,000 executed to the Commonwealth, approved by fiscal court in minutes, recorded in minutes, filed with county clerk.
Jailer	71.010	Minimum \$10,000 executed to the Commonwealth, approved by fiscal court in minutes, filed with county clerk.
Coroner	72.010	Minimum \$10,000 approved by fiscal court and recorded in minutes, deputies required to be bonded in accordance with this section.
Constable	70.310	Minimum \$10,000 approved by fiscal court and recorded in minutes filed with county clerk
County Surveyor	73.010	Minimum \$10,000 approved by fiscal court and filled out with county clerk.
P.V.A.	132.400	Amount set by Revenue Cabinet
Magistrate/Commissioner		None Required
County Attorney		None Required
General Information	62.050	Bond executed for elected officer on or before the day the term of office begins.
		Notice of appointment bond executed for appointed officer within 30-days after receiving begins.
	62.990	Violation of 62.010(1) or 62.050(1) shall be fined not less than \$500 nor more than \$1,000. Violation of 62.010(2) (3) or 62.050 (2) (3) the office shall become vacant.

**PERSONAL BONDS-APPOINTED OFFICIALS**

<b>Bond Required of</b>	<b>Statute</b>	<b>Requirements of Bond</b>
County Treasurer	68.010	Shall execute bond with at least two (2) reputable sureties, to be approved by the fiscal court.
County Auditor and Assistant Auditor	68.130	They shall each execute bond with an incorporated surety company authorized and qualified to become surety on bonds in this state, or with at least two (2) solvent and responsible individuals as surety, the bonds and sureties to be approved by the fiscal court.
County Public Improvement Finance Board	66.513	The fiscal court may require bond of all trustees in such amounts as the court deems proper.
Road Commissioners	178.180	The commissioner shall each give a bond, approved by the county judge/executive.
Director of Welfare	98.310	Before entering upon the discharge of his duties, the director shall give a bond approved by the bond approved by the fiscal court and the fiscal court may in its discretion require bonds for other employees within the department.
County Building Commission	67.450	Each commissioner shall executive a bond to be approved by the county judge/executive.
Sanitation District Board	220.150	Each director shall give a good and sufficient bond, to be approved by the county judge/executive appointing him, for the faithful and honest performance of his duties and as security for all moneys coming into his hands or under his control.
Water District Commissioners	74.020	Each commissioner shall executive a bond, approved by the county judges/executive conditioned on the faithful performance of the duties of his position

**ACCOUNTING CODES**

01	General Fund
02	Road Fund
03	Jail Fund
04	Local Government Economic Assistance Fund
05	Bond Proceeds Fund
06	State Grants
07	Federal Grants
08	Disaster Emergency Services Fund
09	Ambulance Fund
10	Water District
11	Emergency Shelter Fund
12	Forest Fire Protection Fund
13	Solid Waste Fund
14	Parks and Recreation Fund
15	Landfill
16	Rescue Squad
17	Fire Department
18	County Police
19	Public Defender
20	Jail Construction Fund
21	County Bond Sinking Fund
22	Golf Fund
23	Occupational Tax Fund
24	Swimming Pool Fund
25	Section 8 Housing
26	Lake Fund
27	Economic Assistance
28	Library Tax Fund
29	Juvenile Justice Fund
30	Flood Fund
31	Local Government Economic Development Fund
75-88	Special Funds
91	Educational Fund
92	School Fund
94	Educational Endowment Fund
95	Special Reserve Fund
96	Indigent Services Fund
97	Capital Improvement Fund
99	Debt Service Fund

<b><u>4100</u></b>	<b><u>Taxes</u></b>
4101	Real Estate - Sheriff
4102	Tangible Personal Property - Sheriff
4103	Motor Vehicle - County Clerk
4104	Delinquent Tax - County Clerk
4105	Delinquent Personal Tax
4106	Tangible Personal Property - County Clerk (Boats)
4107	Unmined Minerals - Sheriff
4112	Fire Protection (not fire district)
4113	Garbage Collection
4114	Health Districts
4115	County Library (not library district)
4116	Transit Authority
4117	Extension Service
4118	Soil Conservation
4119	Timberland Tax
4120	Other Ad Valorem
4121	Advertising Costs
4130	Bank Franchise Deposit Tax
4131	Franchise Corporation (public service company)
4132	Distilled Spirits
4133	Agricultural Products
4134	Occupational License Fee/Tax
4135	Deed Transfer
4136	Auto Sticker
4137	Insurance License Fee/Tax
4138	Transient Room Tax
4139	Net Profits Fee/Tax
4140	Telephone 911 Fee/Tax
4141	Rental Motor Vehicle License Fee
<b><u>4200</u></b>	<b><u>In Lieu Tax Payments</u></b>
4201	Public Housing
4202	Cities
4203	TVA
4204	Federal Flood Control Payments
4205	National Forest
4206	Electric Utility
4207	Drainage System
4208	Industrial Revenue Bond Lessee
4209	Other Leaseholders
4210	Other in Lieu Payments
<b><u>4300</u></b>	<b><u>Excess Fees</u></b>
4301	County Attorney
4302	County Clerk
4304	Sheriff
4306	Sheriff, Clerk, 25% account (counties over 70,000)
4307	Sheriff, Clerk excess, 75% account (counties over 70,000)



<b>4400</b>	<b><u>License and Permits</u></b>
4401	Commercial License (Business License)
4402	Alcoholic Beverage
4403	Mineral Resource Production
4404	Overweight Coal Trucks
4405	Off Sight Waste Management Facility
4406	Other License
4407	Building Permit
4408	Housing Permit
4409	Local Planning Commission
4410	Shipping Permit
4411	Other Permit
4412	Building Inspection
4413	Housing Inspection
4414	Plumbing Inspection
4415	Electrical Inspection
4416	Other Inspection
4417	Cable TV Franchise — Telecommunications Tax
4418	Other Franchise
4419	Waste Hauling Permits
<b>4500</b>	<b><u>Intergovernmental Revenues</u></b>
4501	Omitted Property Tax Bill Payment
4502	Federal Prisoner Payment
4503	Federal Reimbursement/Refund
4504	Federal Grants (including money passed through state such as community development block grants or land and water conservation grants)
4505	Motax from Other Counties
4506	State Reimbursement/Refund
4507	Federal Flood Control Receipts
4508	Local Government Economic Development Grant
4509	State Reimb Non-Pub Sch Trans
4510	State Grants
4511	Jail Construction Grant
4512	Homeland Security Grant
4513	3% Emergency Money-CRA
4514	Transportation Cabinet
4515	Road Energy Recovery Money
4516	Truck License Distribution
4517	Drivers License Refund
4518	County Road Aid
4519	Municipal Road Aid
4520	Election Expense Reimbursement
4521	Board of Assessment Appeals
4522	Legal Process Tax
4523	Dog License Refund
4524	Net Court Revenue
4525	Public Defender Allotment
4526	Strip Mine Permit Fund
4527	LGEA - Coal Production

4528	LGEA - Coal Impact
4529	LGEA - Mineral Tax
4530	Refund Sheriff's Bond
4531	Recouped Public Defender Fees
4532	Space Rental (AOC)
4533	Jail Operation Pay
4534	Jail Medical Payments
4535	Court Costs, Jail Operation
4536	Intercounty Jail Contract
4537	State Prisoner Payment (controlled intake)
4538	D.U.I. Service Fee
4539	Police, Sheriff KLEFFP
4540	Firefighter Incentive Pay
4541	DEM Reimbursement
4542	Federal DES/EMA Reimbursement
4543	Miscellaneous Payments
4544	Transfer, Cities
4545	Transfer, Counties
4546	Transfer, Districts
4547	Child Support Incentive
4548	County Clerk Fees (pooling)
4549	County Sheriff Fees (pooling)
4550	Transfer from State Local Debt Officer
4551	Telephone Reimbursements (all Departments)
4552	Receipts from School Board
4553	Federal Law Enforcement Payments (lake patrol)
4554	Unclaimed Bail Fee Transfer
4555	State Prisoner Payment (community service)
4556	Housing Juveniles (other counties)
4557	Class D Felon Payments
4558	Inter-local Agreement
4559	Social Security Admin. Incentive Pay (Jail)
4560	Juvenile Housing Per Diem
4561	Fiscal Court Filing Fees
4562	Wireless Telephone 911 Surcharge
4563	Community Custody Prisoners
4564	Tobacco Settlement
4565	Fire Association Subscription Fee
4566	County Police Supplement
4567	Court Cost Supplement
4568	Jail Canteen Profits
4599	Governmental Error

<b><u>4600</u></b>	<b><u>Charges for Services</u></b>
4601	Forest Fire Suppression Penalties
4602	Garbage Collection
4603	Landfill User
4604	Parks and Recreation
4605	Swimming Pool
4606	Greens Fees
4607	Parking Lot
4608	Ambulance Service
4609	Rescue Squad Service
4610	Dispatch Service
4611	Emergency Medical Service
4612	Dog Pound
4613	County Medical Center
4614	Library
4615	Data Processing Services
4616	Water System
4617	Transit System
4618	Jail (work release)
4619	Road Maintenance/Improvements
4620	Road Signs
4621	General Prisoner Population
4624	Home Incarceration Fees
4633	Jailers Bond Acceptance Fee
4634	Prisoner Reimbursement
4641	Vehicle Repair
4642	Building Access Fees
4643	Postage Reimbursement
4644	Warrant Service Fees
4680	Charges for Services, Service Fees, Etc.
4690	Memberships
4691	GIS Map Sales
4699	Other Charges for Services
<b><u>4700</u></b>	<b><u>Miscellaneous Revenues</u></b>
4701	Vending Machine Commission
4702	Telephone Commission
4703	Concession Sales
4704	Surplus Machinery/Equipment Sales
4705	Surplus Real Property Sales
4706	Road Material Sales
4707	Farm Income
4708	Gas Sales
4709	Alcoholic Beverage Sales
4710	Other Sales
4711	Rentals and Leases (miscellaneous)
4712	Courthouse Rentals
4713	Recycling Receipts
4721	Royalties
4722	Pro Shop Sales
4723	Golf Equipment Rentals
4724	Power Cart Rentals
4725	Dividends
4726	Insurance Proceeds
4727	Reimbursement
4728	Donation
4729	Child Support Incentive

4731	Miscellaneous Revenues
4732	Revolving Loan Revenue
4733	Insurance Reimbursement
4735	Gift Certificates
4750	Bond Payment Fees
4751	Cable T.V. Expense Reimbursement
4752	Air Quality Board Expense Reimbursement
4753	Economic Development Matching Share
4755	Drug Strike Force Exp Reimb
4756	Police Services Reimb
4760	Court Settlements
4761	Drug Forfeiture
4770	Off Track Betting Proceeds
4771	Payroll Tax Collection Fees
4772	City Tax Refund Reimb
4780	Fines and Forfeitures
4798	Other Receipts (Use for IGT Program)
4799	Other Receipts
<b>4800</b>	<b><u>Interest Earned</u></b>
4801	Interest
4802	Interest on CD's
4803	Interest on Repurchase Agreements
4804	Interest on Treasury Bonds
4805	Interest on Treasury Bills
4806	Interest on Checking Accounts
4807	Interest on Savings Accounts
4808	Interest on Other Investments
4809	Interest on Sinking Fund Accounts
4810	Interest on State Local Finance Office Deposits
<b>4900</b>	<b><u>Surplus, Borrowing and Transfers</u></b>
4901	Surplus Prior Year
4902	Tax Anticipation Note
4903	Adjustments to Prior Year Surplus
4904	Bond Anticipation Note
4905	Bond Sale Proceeds
4909	Cash Transfer Out to other funds
4910	Cash Transfer In from other funds
4911	Borrowed Money
4912	Governmental Leasing Act Receipts (KRS 65.940)
4913	KY Infrastructure Authority - loan only

<b>5000</b>	<b><u>General Government</u></b>
5001	Office of County Judge/Executive
5005	Office of County Attorney
5010	Office of County Clerk
5015	Office of Sheriff
5020	Office of Coroner
5025	Fiscal Court
5030	Office of Property Valuation Administrator
5035	Office of Board of Assessment Appeals
5040	Office of County Treasurer
5044	Office of Purchasing
5045	Office of County Finance Director
5046	Office of Purchasing and Personnel
5047	Office of Tax Administrator
5050	Alcoholic Beverage Control Administrator
5055	Office of County Auditor
5057	Data Processing
5060	County Law Library
5063	Office of Circuit Court Clerk
5064	Trial Commissioner
5065	Elections
5070	Planning and Zoning
5075	Economic Development
5076	Community Development
5080	Courthouse
5081	Judicial Center (100% AOC)
5082	County Clerk Satellite Office
5085	Other County Properties
5086	Annex Building
5087	District Court Building
5090	Office of County Surveyor
5091	Information Technology
5092	Engineering Services
<b>5100</b>	<b><u>Protection to Persons and Property</u></b>
5101	Office of Jailer
5102	Juvenile Detention
5103	Work Release Program
5105	County Police
5110	Constables
5115	Building Code Enforcement
5116	Electrical Inspector
5120	County Fire Department
5121	Fire Protection (Not County Fire Department)
5125	Housing Safety Inspection
5130	Rescue Squad
5133	Advance Life Support
5135	Disaster and Emergency Services
5136	Homeland Security
5140	Ambulance Service
5145	Emergency Dispatch Service
5146	Wireless Emergency Dispatch
5150	Forest Fire Protection
5160	Drug Enforcement
5170	Commonwealth Attorney
5175	Office of Public Defender
5176	Restrictive Custody Class D

<b><u>5200</u></b>	<b><u>General Health and Sanitation</u></b>
5201	Pest Eradication Programs
5205	Dog Control
5210	Sanitary Landfill
5211	Solid Waste Transfer
5212	Solid Waste
5215	Solid Waste Collection
5217	Recycling Program(s)
5220	Water System
5225	Sewage System
5227	Water and Sewage System
5230	County Hospital
5231	Health Department
5232	Other Health Programs
5233	Mental Health/Mental Retardation
5235	Soil and Water Conservation
5240	Flood Control Projects
<b><u>5300</u></b>	<b><u>Social Services</u></b>
5301	Services to Indigents
5305	Senior Citizens Program
5310	Public Advocate Program
5315	Services to Children and Youth
5320	Friend of the Court
5325	Cemeteries and Memorials
5330	General Charity and Welfare
5335	County Farm
5340	Other Social Service Programs
5341	Victims' Assistance
5345	Welfare to Work
5350	Housing Services
<b><u>5400</u></b>	<b><u>Recreation and Culture</u></b>
5401	Parks
5402	Pro Shop
5403	Golf Course
5404	County Museum
5405	Other Recreation Programs
5410	Public Libraries
5415	Cooperative Extension Service
5420	Tourist and Convention
5425	Celebrations, Festivals and Cultural Programs
5430	Other Extension Services
5435	Other Cultural Programs
<b><u>6000</u></b>	<b><u>Transportation Facilities and Services</u></b>
6005	Road Facilities
<b><u>6100</u></b>	<b><u>Roads</u></b>
6103	Office of Road Supervisor/Engineer
6105	Road Maintenance
6106	LGEA Road Maintenance
6107	3% Emergency Money-CRA
6110	Energy Road Recovery

<b><u>6200</u></b>	<b><u>Airports</u></b>
6201	Airport Operations and Maintenance
<b><u>6300</u></b>	<b><u>Bus Services</u></b>
6301	Transportation of School Children
6302	Mass Transit
<b><u>6400</u></b>	<b><u>Other Transportation Facilities and Services</u></b>
6401	Transportation Facilities and Services
<b><u>6500</u></b>	<b><u>Road Facilities</u></b>
<b><u>7000</u></b>	<b><u>Debt Service</u></b>
7100	General Obligation Bonds Corporation)
7200	Holding Company Bonds (Public Properties
7300	Sinking Fund
7400	Tax Anticipation Notes
7401	Bond Anticipation Notes
7500	Borrowed Money (Notes)
7600	Other County Liabilities
7700	Lease(s)
<b><u>8000</u></b>	<b><u>Capital Projects</u></b>
8001	Buildings
8003	Bridges
8005	Streets and Highways
8007	Airports
8009	Sewers
8011	Site Development
8099	Other Capital Projects
<b><u>9000</u></b>	<b><u>Administration</u></b>
9100	General Services
9200	Contingent Appropriations
9300	Transfers of Appropriations to Other Funds
9400	Fringe Benefits (Employer's Share)
9500	Distributions to Other Governmental Agencies

100	Personal Services
101	Elected County Official
102	Statutory Appointments (county treasurer/road supervisor/dog warden)
103	Deputy/Deputies
104	Finance Officer
105	Assistant(s)
106	Office Staff/Department Staff
107	Supervisor/Director
108	General Police Officers (may be used instead of breaking down)
109	Detective(s)
111	Investigator(s)
113	Captain(s)
114	Battalion Chief(s)
115	Lieutenant(s)
116	Electrical Inspector
117	Sergeant(s)
119	Patrolman/Patrolmen
121	Firefighter(s)
123	Jail Personnel (may be used instead of cooks, deputies, etc., but not for jailer)
125	Secretary to Board
127	Accountants/Bookkeepers
129	Computer Programmer(s)
131	Data Processing Personnel
133	Purchasing Personnel
135	Social Workers
137	Medical Personnel
139	Materials Supervisor
140	Cable T.V. Personnel Salaries
141	Paraprofessionals
142	County Occupation License Administrator
143	Road Workers (may be used instead of foreman, laborers, equipment operators, etc. but not for road engineer or supervisor)
144	Superintendent of Public Works
145	Foreman
147	Mechanic(s)
149	Equipment Operators
151	Equipment Operators - Heavy
153	Equipment Operators - Light
155	Bus Drivers
157	Truck Drivers
159	Dispatchers/Radio Operators
161	Laborers
163	Guards
165	Secretary(ies)
167	Clerk
169	Aides
170	Golf Course Salaries
171	Attendants
172	Animal Shelter Salaries
173	Cook(s)
175	Custodial Personnel
177	Maintenance and Grounds
178	Overtime Pay
179	Temporary/Part-time Personnel



181	Incentive Pay, Police, Sheriff
182	Educational Pay
183	Incentive Pay, Firefighters
184	Law Enforcement Service Fee Funds
185	Other Salaries and Wages
186	Longevity Pay (all groups)
187	Holiday Pay
188	Court Attendants Salaries (all groups)
189	Sick Pay (all groups)
191	Board and Committee Members Fees
192	Election Officer(s)
193	Election Commissioner(s)
194	Election Tabulator(s)
199	Other Per Diem and Fees
<b>200</b>	<b><u>Employee Benefits</u></b>
201	Social Security
202	Retirement
203	Employee Insurance
204	Employee Insurance - Life
205	Employee Insurance - Health
206	Employee Insurance - Dental
207	Employee Insurance - Disability
208	Unemployment Insurance
209	Worker's Compensation
210	Expense Allowance
211	Medicare (Social Security Part)
212	Training Fringe Benefit
299	Other Fringe Benefits
<b>300</b>	<b><u>Contracted Services</u></b>
301	Accounting Services
302	Advertising
303	Ambulance
304	Appraisal Services
305	Architect Services
306	Auction and Sales Fees
307	Audit Services
308	Autopsies and Attendant Services
309	Consultants
310	Contracted Construction - Buildings
311	Contracted Construction - Highways
312	Contracted Construction - Bridges
313	Contracted Construction - Sewers
	(Contracted Construction - General, see 373)
314	Contracts with Government Agencies
315	Contracts with Private Agencies
316	Contracts with Public Carriers
317	Contracts with Vehicle Owners
318	Data Processing Services
319	Computer Software Development
320	Debt Collection/Billing Services
321	Dental Services
322	Dispatch Service
323	Engineering Services

325	Explosive and Drilling Services
326	Financial Advisory Services
327	Fiscal Agent Charges
328	Hospital Services
329	Janitorial Services
330	Laundry Services
331	Lease Payments (Not a Lease Purchase - ownership does not revert to the county)
332	Legal Fees
333	Maintenance Agreements (general category)
334	Maintenance and Repair Services - Buildings
335	Maintenance and Repair Services - Sewers
336	Maintenance and Repair Services - Equipment
337	Maintenance and Repair Services - EDP
338	Maintenance and Repair Services - Office Equip
339	Maintenance and Repair Services - Radio
340	Maintenance and Repair Services - Vehicle
341	Maintenance and Repair Services - Voting Mach.
342	Matching Share
343	Medical Services
344	Pauper Burials
345	Pharmaceutical Services
346	Pest Control
347	Polling Places
348	Program Support
349	Book Binding (e.g., county clerk's records)
350	Microfilming
351	Window Cleaning
352	Elevator Maintenance
353	Narcotics Enforcement Unit
355	Home Aid Service
356	Senior Citizens Assistance
357	Indigent Services
363	Psychiatric Evaluations
364	Rentals
365	Security Services
366	Solid Waste
367	PVA Statutory Contribution
368	Tax Bill Preparation
369	Tow-in Service
370	Transportation of School Children
371	Warehouse Storage
372	PVA Statutory Contribution (carryover)
373	Contracted Construction - General (See codes 310 through 313 for specific categories of contracted construction)
380	Rental Vehicle Fees
381	Fire Association Operational Support
382	Drug Testing
383	Water Rescue
384	Spay and Neuter
385	Veterinary Services
386	Jail Medical Contract
387	Jail Canteen Profits — Medical
398	Contracted Services-Other
399	Other Contracted Services (e.g., transportation officer-jail)

<b>400</b>	<b><u>Supplies and Materials</u></b>
401	Ammunition
402	Kennel Supplies and Equipment
403	Animal Food and Supplies
404	Antifreeze
405	Asphalt
406	Building Maintenance Supplies
407	Concrete
408	Ground Maintenance Supplies
409	Crushed Stone and Gravel
411	Custodial Supplies
413	Data Processing Supplies
415	Diesel Fuel
416	Hazardous Materials Unit
417	Duplicating Supplies
418	Hazardous Material Cleanup
419	Explosive and Drilling Supplies
420	DES Supplies and Services
421	Fertilizer, Lime, Chemicals and Seed
423	Food Preparation and Serving Supplies
425	Food
427	Garage Supplies
428	Items for Resale
429	Gasoline
431	General Construction Materials
433	Golf Course Maintenance
434	Golf Equipment (for resale)
435	Law Enforcement
437	Linens
439	Lubricants
441	Machinery and Equipment
443	Motor Vehicle Parts
445	Office Supplies
446	Function Specific Equip & Supplies
447	Road Materials (general category)
449	Paint
451	Periodicals
453	Personal Hygiene
455	Petroleum Products (may be used for gas, oil, lubricants, etc.)
457	Pipe
459	Pipe-Concrete
461	Pipe - Metal
463	Plumbing Supplies
464	Juvenile Detention Supplies
465	Prisoner Clothing
467	Recreation Supplies and Equipment
468	Recycling and Landfill Supplies and Equipment
469	Signs
471	Salt
473	Sand
475	Tools
477	Structural Steel
479	Tires and Tubes
481	Uniforms
483	Wood Products
499	Other Supplies and Materials

<b>500</b>	<b>Other Charges</b>
501	Area Development District Payments
502	Bldg Permit/Inspection
503	Bank Charges
504	Cemetery Maintenance
505	Chamber of Commerce
507	Contributions
508	Animal Fines
509	County Fair
510	Dog Tag Fees
511	Dental Services
512	Electrical Repairs and Supplies
513	Forest Resource Services
514	Freight Expenses
515	General Welfare
516	Heating and Air Conditioning
517	Hospitals and Clinics
519	Historic Preservation
520	Civil Air Patrol
521	Insurance
523	Insurance - Boiler
525	Insurance - Building and Contents
527	Insurance - Errors and Omissions
529	Insurance - Liability
531	Insurance - Premium on Fidelity and Surety Bonds (e.g., sheriff, county treasurer)
533	Insurance - Professional Liability
535	Insurance - Vehicles and Equipment
537	Judgements
539	Legal Notice, Recording and Court Costs
540	Indexing (e.g., county clerk)
541	Library Services
542	Rewards (all)
543	Licenses
544	Returned Check Charges
545	Mapping
547	Medical Claims
548	Special Projects
549	Medical Services
550	Medical Supplies
551	Memberships
553	Memberships - ADD
555	Memberships - KACo
556	KMCA Dues
557	Memberships - NACo
558	Ky Coal Coalition Dues
559	Pharmaceuticals
560	Merit Board Expenses
561	Port Authority
562	Police Pistol Team
563	Postal Charges
564	Photowork and Supplies
565	Printing, Stationery, Forms, etc.
566	Reimbursement

567	Refunds
568	Tuition Reimbursement
569	Registrations, Conferences, Training, etc.
570	Renewals and Repairs (AOC)
571	Renewals and Repair
572	Sales and Use Tax
573	Telephone
574	Training
576	Travel
577	Travel - Sheriff (Jail)
578	Utilities(as a group or separatelyfollows)
579	Water
580	Sewer
581	Water and Sewer
582	Electric
583	Natural Gas
584	Heating Oil
585	Maintenance Agreements (general category)
586	Maintenance and Repair Services - Buildings
587	Maintenance and Repair Services - Sewers
588	Maintenance and Repair Services - Equipment
589	Maintenance and Repair Services - EDP
590	Maintenance and Repair Services - Office Equip
591	Maintenance and Repair Services - Radio
592	Maintenance and Repair Services - Vehicle
593	Maintenance and Repair Services - Voting Mach.
594	Safety Program
595	Education Program
599	Miscellaneous
<b>600</b>	<b><u>Debt Service</u></b>
601	Principal on Bonds
602	Principal on Lease(s) (Lease Purchase(s))
603	Principal on Notes
605	Interest on Bonds
606	Interest on Lease(s) (Lease Purchase(s))
607	Interest on Notes
699	Other Debt Service

<b>700</b>	<b><u>Capital Outlay</u></b>
701	Asphalt Plant Equipment
703	Communication Equipment
705	Data Processing Equipment
706	Fire Assoc Capital Projects
707	Food Service Equipment
709	Furniture and Fixtures
710	Golf Carts
711	Heating and Air Conditioning Equipment
713	Highway Equipment
715	Land
716	Land Improvement
717	Law Enforcement Equipment
718	Park Construction Projects
719	Library Books
721	Maintenance Equipment
723	Motor Vehicles
725	Office Equipment
727	Plant Operations Equipment
729	Quarry Equipment
730	Road Projects
731	Right of Way
733	Traffic Control Equipment
735	Transportation Equipment
737	Voting Machines
739	Other Equipment
741	Other Capital Outlay
740	Building Projects (AOC)
742	Buildings and Construction
743	Water Transport Lines
744	Jail Construction
745	Fire Hydrants
750	Garage Construction
751	Police Capital Projects and Equipment
752	Asset Forfeiture Expenses
<b>900</b>	<b><u>Administration</u></b>
901	Prior Year Claims
902	Payments to Government Agencies
903	Mandated Program Support
911	Fire Dept Services Fees
990	Revolving Loans (Loans to Businesses with Economic Development Money)
999	Reserve for Transfer